

A

COLLECTION

OF ALL THE

STATUTES

Now in Force,

RELATING TO THE

CUSTOMS.

VOL. I.

A
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RELATING TO THE
REVENUE AND OFFICERS

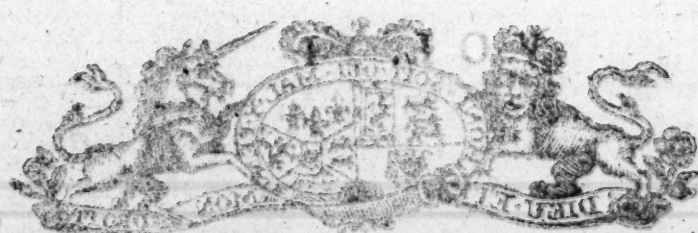


OF
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GREAT BRITAIN

PLANTATIONS
IN TWO VOLUMES.

VOLUME I.



LONDON:

Printed by CHARLES EYRE and WILLIAM STRAHAN,
Printers to the King's most Excellent Majesty. 1780.

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GREAT BRITAIN and the PLANTATIONS.

Anno decimo

EDWARD I. Regis.

*A new Statute of the Exchequer, called The Statute of Rutland,
made 24 Maii, Anno 10 Edw. I. and A. D. 1282.*

Touching the recovery of the King's debts.

SECT. **M**OREOVER we provide, that certain persons assigned
VIII. thereunto on our behalf, shall be sent into every shire,
which shall have full power to enquire of such manner
of debts; (2) and also to call afore them solemnly, as well the sheriffs as
their heirs and assigns, and the tenants of their lands, in case they be dead
that have received the debts; (3) and also, if need be, to proceed to the
taking of such manner of inquests, whether the parties (against whom the
foresaid tallies were shewed) do come or not; so that the sheriff do return
a reasonable summons made to them therefore; (4) and so the truth being
inquired and discussed in presence of the parties (if they will be there) the
inquisitors shall make rolls of them that shall be convicted afore them; so
that the foresaid debts being confessed and inrolled, the tallies of the same
shall be forthwith broken. (5) And the sheriffs shall have in their custody
the transcripts of the same rolls, under the seals of the inquisitors; (6) and
shall

Commission-
ers to enquire
of the king's
debts.

A COLLECTION of STATUTES

shall surcease in making distresses for the debts contained in the same, until they shall have otherwise in commandment from us therefore. (7) And the foresaid inquisitors shall send unto the exchequer the foresaid rolls under their seals, that it may be examined there, by a search to be made therefore, what debts be paid in the whole, and what are paid in part, and what debts there be, whereof the debtors be not acquitted, according as shall be convenient to be done.

Anno undecimo

EDWARD I III. Regis.

C A P. III.

No clothes made beyond the seas shall be brought into the King's dominions.

No clothes made beyond the seas shall be brought into the King's dominions.

ITEM, it is accorded and established, That no merchant, foreign nor denizen, nor none other, after the said feast of St. Michael, shall bring, or cause to be brought, privily nor apertly, by himself nor by other, into the said lands of *England, Ireland, Wales, and Scotland*, within the King's power, any clothes made in any other places than in the same, upon the forfeiture of the said clothes, and further to be punished at the King's will.

4 Ed. 4. c. 1.

Anno vicesimo octavo

EDWARD I III. Regis.

C A P. XIII.

The warranty of packing of wool shall be put out. An inquest shall be de Medietate Linguae, where an alien is party.

None shall forestal merchandises coming towards this realm,

SECT. III. AND that no manner of ship, which is fraught towards *England*, nor here to abide, against the will of the masters and mariners of the same, or of the merchants whose the goods be: (2) and if such ships come of their own good will, or be driven by tempests, or other misfortune or mischief, to any port in *England*, and the masters, mariners, or merchants of the same ships, will sell or deliver part of their merchandises with their good will, it shall be lawful for every man to buy such merchandises freely without impeachment in the port where such ships shall come, albeit the said merchandises be not put to land to sell; (3) so always, that no merchant nor other shall go by land nor by water to meet such ships charged with merchandises, to forestal the same merchandises, or to give them earnest by way of forestalling, upon the pains contained in the third article of the said ordinances; (4) so that the masters, mariners, and merchants, after that they have sold that which pleaseth them of their said goods, and paid thereof the custom, may freely depart, and go with their ships and all the remnant of their goods whither it shall please them, without custom thereof to be paid: (5) and that none, of what condition that he be, by art or engine, shall disturb any ship charged with merchandises to come to any port of *England*, but to the port where the masters, mariners, and merchants, will first of their free will arrive; nor after they have arrived, shall meddle with the sale of the same merchandises, nor disturb the merchants nor their servants, that they may not themselves by their own hands, according as to them best shall seem for their profit, sell and deliver their merchandises at what

No foreigners ships shall be compelled to arrive in *England*, or to tarry there.

20 R. 2. c. 4.

what time and to whom it shall them best please; (6) and if any set disturbance, he shall incur a grievous forfeiture to the King according to the quantity of the trespass.

Anno tricesimo octavo

EDWARD I III. Regis.

C A P. VIII.

A ship shall not be lost for a small thing therein not customed.

ITEM, *whereas the ships of divers people of the realm be arrested and bolden forfeit, because of a little thing put in their ship not customed, whereof the owners of the same ships be ignorant; (2) it is accorded and assented, That no owner shall lose his ship from the fifteenth day of February next coming forth, for such a small thing put within the ship not customed, without his knowledge.*

A ship shall not be lost for a small thing therein not customed.

Anno quinto

RICHARD I II. Regis.

C A P. II.

None shall transport gold or silver, nor depart out of the realm without licence.

SECT. ITEM, *for the great mischief which the realm suffereth, and long hath done, for that gold and silver, as well in money, vessel, plate, and jewels, as otherwise by exchanges made in divers manners, is carried out of the realm, so that in effect there is none thereof left, which thing if it should longer be suffered, would shortly be the destruction of the same realm, which God prohibit; (2) it is assented and accorded, and the King enjoineth all manner of people, merchants, clerks, and other, as well strangers as denizens, of what estate or condition they be, upon pain of as much as they may forfeit, that none of them, upon the said pain, privily nor openly send nor carry, nor cause to be sent or carried out of the said realm, any gold or silver, in money, bullion, plate, or vessel, neither by exchanges to be made, nor in other manner, but the wages of Calais, and of other the King's fortresses beyond the sea, and especially excepted the prelates, lords, and other of the same realm, to whom sometimes it behoveth necessarily to make payments beyond the sea, that of the same payments only they make exchanges in England, by good and sufficient merchants to pay beyond the sea, (3) and first special leave and licence had of the King, as well for the exchangers as for the person which ought to make the payments, containing expressly the sum which shall be so exchanged. (4) And it is assented, That the merchants that so shall make exchanges, shall be diligently examined and sworn in their proper persons, as often as they shall have the said licence, that they shall not send beyond the sea any manner of gold nor silver under the colour of the same exchange. (5) And if after proclamation of this ordinance any person be from henceforth duly attainted, that he hath caused to be sent or carried beyond the sea any gold or silver against this restraint and ordinance, he shall forfeit to the King the same sum so carried or sent.*

2 H. 4. c. 5.
19 H. 7. c. 5.

None shall transport gold or silver without the King's licence.

In what cases, and for what causes, gold or silver may be transported.

Anno

A COLLECTION of STATUTES

Anno decimo quarto

RICHARD I II. Regis.

C A P. X.

No customer or comptroller shall have any ship of his own, and he shall have his office at the King's pleasure.

No customer or comptroller shall have any ship of his own; but shall have his office at the King's pleasure.

ITEM, That no customer nor comptroller have any ships of their own, nor meddle with the freight of ships, and that to eschew, as well the damage of our lord the King of his customs, as the loss of the merchants repairing to the port, as well aliens as denizens. (2) And that no customer, comptroller, searcher, weigher, or finder, have any such office for term of life, but only as long as shall please the King, notwithstanding any patent or grant made to any to the contrary. (3) And if any such patent or grant for term of life be made to any of such office in time past, the King will that it be utterly repealed and void, and of no force nor value.

Anno decimo septimo

RICHARD I II. Regis.

C A P. V.

A searcher, gauger, aulneger, customer, shall have no assured estate in his office.

Officers removable at the King's pleasure.

ITEM, It is ordained and established, That no searcher, gauger of wines, aulneger, finder, nor weigher of wools, or any other merchandises, collector of customs and subsidies whatsoever, or comptroller, shall have estate in his office for term of life, or of years; but that the said offices shall remain in the King's hands under the governance of the treasurer for the time being, with the assent of the council, when need is; and if any charters or letters patents be made to the contrary, they shall be clearly annulled, void, and of none effect.

Anno vicesimo

RICHARD I II. Regis.

C A P. IV.

A confirmation of part of the stat. of 28 Ed. III. c. 13. touching merchant strangers.

A confirmation of that part of the statute of 28 Ed. III. c. 13. which giveth liberty to strangers to come and go where they will.

ITEM, whereas it is contained in a statute of the late King Edward, grandfather to the King that now is, the xxviii year of his reign, That no manner of ship, which is freighted toward England, or elsewhere, shall be compelled to come to any port of England, nor there to tarry against the agreement of the masters and mariners of the same, or of the merchants to whom the goods be; and if such ships come of their own good will, or be driven by tempest, casualty, or other misfortune, to any port of England, and the masters or mariners, or merchants of the same ships will sell or deliver part of their merchandises with their good will, it shall be lawful to every person to buy such merchandises freely without

Relating to the CUSTOMS.

5

without impeachment in the port where such ship shall come, albeit the merchandises be not put to sale to the land. And the masters, mariners, and merchants, after that they have so sold so much as pleaseth them of their said goods, and the custom thereof paid, may freely depart and go with their ships, and all the remnant of their goods, where it shall please them, without paying thereof custom: our said lord the King, for the quietness and ease of his people, willeth, That the said statute shall be holden and kept in all points, and duly executed, notwithstanding any ordinance or usage to the contrary.

Anno primo

H E N R I C I IV. Regis.

C A P. XIII.

Customers, controllers, searchers, &c. shall be removable at the King's pleasure, and shall be resident upon their offices.

ITEM, whereas in the statute made at Westminster the seventeenth year of the said late King Richard, it was amongst other things ordained and stablished, That no searcher, gauger of wines, aulneger, finder, or weigher of wools, or any other merchandise, collectors of customs and subsidies, nor controllers, have estate in his office for term of life or years; but that the same offices remain in the King's hands under the governance of the treasurer for the time being, with the assent of the council, when need shall be; (2) and if any charters or letters patents be made contrary, they shall be voided and of none effect: (3) it is accorded and assented, That the said statute be firmly holden and kept, and put in due execution: (4) joined to the same, that customers and controllers in every port of England shall be resident upon their offices in their persons, without making any proper deputy or lieutenant in their names.

Officers which shall have no estate, but be removable at the King's pleasure.

Customers and controllers shall be resident upon their offices.

Anno secundo

H E N R I C I IV. Regis.

C A P. V.

He that carrieth gold or silver out of the Realm shall confess so much.

ITEM, whereas in the statute made at Westminster in the fifth year of the said King RICHARD, amongst other things it is contained, how it was assented, accorded, and enjoined, by the said late King to all manner of people, merchants, clerks, and others, as well strangers as denizens, of whatsoever estate or condition they should be, upon pain of as much as they might forfeit, that none of them, upon the said pain, privily nor openly should send or carry, nor cause to be sent or carried, out of the said realm of England, any gold or silver in money, bullion, plate, vessel, nor by exchange to be made, except the wages of Calais, and other the King's fortresses beyond the sea, saving certain prelates, lords, and others comprized in the same statute, without special leave, and licence thereupon first had, as by the same statute may more fully appear: (2) our lord the King, for to prevent the subtilty of them that will do fraud or deceit to him in this behalf, hath ordained and stablished, That if from henceforth any searcher of the King may find gold or silver in coin, or in mafs, in the keeping of any that is passing, or upon his passage, in any ship or vessel to go out of any port, haven, or creek of the realm, without the King's special licence, all that gold or silver shall be forfeit to the King, (3) saving his reasonable expences,

He that carrieth gold or silver out of the realm shall confess the same to the searcher.

B

Merchants
strangers may
carry half
their money
forth of the
realm.

pences, which he shall be bound to confess and discover presently after that he is warned and charged so to do by the same searcher, or else all the said money so concealed shall be forfeit to the King. (4) Provided always, That the merchants strangers that do sell their merchandise within the realm of *England*, and the one half of the money of *England* received for the same merchandises do employ upon other merchandises of the realm, may freely carry out from the same the other half of the said money by the King's licence, according to the statute thereof made.

Anno quarto

H E N R I C I IV. Regis.

C A P. XV.

Merchants shall bestow their money received upon other merchandises of this realm.

Merchants
strangers
shall bestow
their money
received, up-
on other mer-
chandise of
this realm.

I T E M, it is ordained and established, That all the merchants strangers, and denizens, which bring merchandises into this realm of *England*, and the same do sell within the realm, and receive *English* money for the same, that they shall bestow the same money upon other merchandises of *England*, for to carry the same out of the realm of *England*, without carrying any gold or silver in coin, plate, or mals, out of the said realm, upon pain of forfeiture of the same, saving always their reasonable costs.

Anno quarto

H E N R I C I IV. Regis.

C A P. XX.

Customers, controllers, &c. shall abide upon their office, and make no deputies; and every customer shall be sworn to answer the King all profits.

1 H. 4. c. 13.
Customers and
controllers
shall continue
upon their
offices, and be
sworn there-
unto.

The lieute-
nant of the
King's butler
and searcher
shall continue
upon their
offices.

3 H. 6. c. 3.
Every cus-
tomer shall be
sworn upon
the yielding
of his ac-
count.

Merchandise
shall be charg-
ed and dis-
charged in
ports, and not
in creeks.

1 El. c. 31.
f. 8.

I T E M, it is ordained and established, That the statute made in the first year of our lord the King that now is, That customers and controllers in every port of *England* shall abide upon their offices in their proper persons, without making any deputy or lieutenant in their names, be firmly holden and kept in all points; (2) joined to the same, That they shall be sworn to do the same from time to time upon pain of imprisonment, and to pay to the King an *Cl.* if they do contrary. (3) Also it is accorded and assented, That the lieutenant of the King's chief butler, and the searcher, shall be resident in the same manner, and upon the same pain of an *Cl.* to pay the one half to our lord the King, and the other half to him that will sue for the same against such customers, controllers, lieutenant, or searcher, not resident; (4) and that every customer from henceforth, upon the yielding of his account in the exchequer, be sworn by his oath to answer lawfully to the same lord the King, without fraud or deceit, of all manner of profits and commodities for the payment of any assignment, be it by tail, or in any other manner whatsoever. (5) And that all manner merchandises entering in the realm of *England*, or going out of the same, shall be charged and discharged in the great ports of the sea, and not in creeks and small arrivals, upon pain to forfeit all the merchandises so charged or discharged to our lord the King, except vessels or merchandises arriving in such little creeks and arrivals by coercion of tempest of the sea.

Anno quarto

HENRICI IV. Regis.

C A P. XXI.

Searchers shall not let any their offices to ferm, or occupy them by deputy.

ITEM, it is ordained and established, That the searchers in every port of *England* shall be charged and sworn, that they shall not let to ferm their offices of searching, nor occupy the same by a deputy; (2) and that from henceforth they take of no masters of ships for their office of searching, any silver or money for their welcome and farewell, nor any other thing for the same, as it hath been taken and received before this time, otherwise than shall be ordained to them for their office by our lord the King; (3) and that no searcher be host to any merchant or mariner. (4) And in case that any searcher do contrary to this statute, and that duly proved, the same searcher shall be put out of his office for ever, and make fine and ransom at the King's will.

13 H. 4. c. 5.
Searchers shall not let their offices to ferm, nor occupy them by deputy.

Anno undecimo

HENRICI IV. Regis.

C A P. II.

No common hosteler shall be a customer, comptroller, or searcher.

ITEM, it is ordained and established, That no man which holdeth a common hoftry in any city or borough of *England*, shall be a customer, comptroller, finder, nor searcher of the said lord the King, (2) and that to eschew the damage and loss, which thereof may happen, by the favour that such common hostelers may or will do to merchants and other their guests in their said offices.

No common hosteler in a city or borough shall be a customer, comptroller or searcher there.
20 H. 6. c. 5.

Anno decimo tertio

HENRICI IV. Regis.

C A P. V.

All customers, comptrollers, &c. shall be resident upon their offices.

ITEM, it is ordained and established, That the statutes made of customers, comptrollers, lieutenants of the chief butler, and of searchers, the first and fourth years of our said lord the King that now is, be kept and holden; (2) and moreover it is ordained and established, That all manner of customers, and comptrollers, gaugers of wine, and searchers through the realm, shall be continually resident and abiding upon their offices, and in special at the time of the charge and discharge of ships and vessels, entering in the ports of *England*, and passing out of the same, (3) so that no such officer, after the time above named, be absent from his said office by three weeks at the most, upon pain to lose his said office, unless he be commanded and charged in special of record to be in the King's courts, or otherwise in the King's service of record, as afore is said.

Customers, &c. shall be continually resident upon their offices.

1 H. 4. c. 13.
4 H. 4. c. 20.
1 El. c. 11.
18.

Anno

Anno tertio

HENRICI VI. Regis.

C A P. III.

The penalty of a customer, &c. concealing the King's custom.

The penalty
of a customer,
collector, or
controller,
concealing the
King's cus-
tom.

4 H. 4. c. 20.
1 El. c. 11.
1. 7.
18 El. c. 9.

ITEM, it is ordained and established, That if any customer, collector, or controller of the King's customs of cockets of cloths, of subsidies of tunnage or poundage, in any port or place of *England*, be duly attainted or convict at the King's suit, of false concealing of the King's custom or subsidy duly entered and paid by any merchant, that then the said customer, collector, or controller so duly attainted or convict by the law, shall lose and forfeit to the King the treble value of the merchandises so duly customed, and make fine and ransom. (2) And he that will sue, shall have the third part for his labour.

Anno octavo

HENRICI VI. Regis.

C A P. XXIII.

No thrums of woolen yarn shall be carried out of the realm.

Neither
thrums nor
woolen yarn
shall be car-
ried out of
the realm.

ITEM, because the weavers within this realm be and heretofore have been accustomed, that when they wrought a cloth near the end, to cut away for their private profit the thread which is left unwoven, and call the same thrums, and to the great deceit of the owners of the same cloths, they sell the same thrums to such persons which carry them into Flanders and other places, though the King have thereof no profit of custom nor subsidy: (2) for under the colour of such thrums divers persons, as well strangers as denizens, do ingross and gather in divers parts of the said realm, great quantity of woolen thread, called woolen yarn, and the same do carry to the said strange parts, and thereof make good cloths; (3) so that under this subtil colour the King is yearly greatly defrauded of his customs and subsidies, which ought to rise to him, if they were fully wrought within the said realm, or else if they were not wrought, but in wools brought to the staple of Calais: (4) wherefore it is ordained, That no man shall carry or convey out of the said realm, any manner of thrums, or woolen yarn under colour of thrums, upon pain to forfeit the double value of the same.

Anno

Anno vicesimo

HENRICI VI. Regis.

C A P. V.

No customer, &c. shall have a ship of his own, use merchandise, keep a wharf or inn, or be a factor.

ITEM, Whereas in the parliament holden at Westminster the eleventh year of the reign of King Henry the fourth, it was ordained and stablished, That no man that had a common hostry in any city or borough of this realm, shall be customer, controller, nor searcher, and that to eschew the damages and prejudices which thereof may grow, by the favour that such common hostlers may and will make to merchants, and to other their guests in their offices: (2) And now of late divers customers, controllers, and also searchers, controllers, and surveyors of searchers, have divers persons to be their clerks, deputies, and ministers in their said offices, of which clerks, deputies, and ministers, some have ships of their own, and some of them meddle with the freighting of ships, and also buy and sell divers merchandises, and thereof occupy to their own use divers wharfs and keys, being by the water's sides, where common discharge of divers merchandises is had in divers ports of this realm, by the which as well great deceit and damages daily do grow to the King of his customs and subsidies, as a great loss to merchants repairing to the ports where the said clerks, deputies, and ministers be; (3) also many bold hostries and taverns, and also keep wharfs, and they and their servants be factors and attorneys for merchants, denizens, and aliens, by which great damage and loss daily doth grow to the King in his customs and subsidies, by favour that such clerks, deputies, and ministers holding such hostries, taverns, and wharfs, do to merchants and to other their guests in the said offices, and greater damage is like thereof to grow in time to come, if speedy remedy be not provided: (4) Our said lord the King, willing against such damages and losses to provide a remedy in this behalf, hath ordained and established by authority aforesaid, That no customer, controller of the custom, clerks, deputies, ministers, nor their servants, factors nor searchers, controllers or surveyors of searchers, nor their clerks, deputies, ministers, or factors, shall have any ships of their own, (5) or shall buy or sell by way or by colour of merchandize, (6) nor they shall not meddle with freighting of ships, or have or occupy any such wharfs or keys, (7) or shall hold any hostries or taverns, (8) or shall be any factors, or attorneys for any merchant, denizen, or alien, (9) nor shall be hosts to any merchant alien (10) upon the pain of xl li. to be forfeit as often as they do the contrary, that is to say, one half to the King, and the other half to him that will sue in this case against any such person doing the contrary. This ordinance to begin at the feast of Saint Michael next coming.

11 Hen. 4.
C. 2.
The cause why a common hostler shall not be a customer, controller, or searcher.

No customer, controller, &c. shall have any ship of his own, use merchandise, keep a wharf, an inn, or be a factor to another.

Anno tricesimo primo

HENRICI VI. Regis.

C A P. V.

No customer, comptroller, &c. shall have any estate certain in his office.

SECT. ITEM, Whereas it was ordained by a statute made in the time of King Richard the Second, That no searcher, gauger of wines, aulneger, finder, weigher, collector of customs and subsidies, or comptroller, shall have

No customer, controller, &c. shall have any estate certain in his office.

estate in his office for term of life, or for term of years, but that the said offices shall remain under the government of the treasurer of England for the time being; (2) and where it was ordained by the statute made in the time of King Henry the Fourth, That the aulnage of cloths within this realm may be committed to ferm, or in approvment, according to the direction of the treasurer of England for the time being, as in the said statutes more fully is declared; (3) yet that notwithstanding divers persons have obtained the King's letters patents of the said offices and aulnage, some for term of life, and some for term of years, to the great prejudice of the King, and of his people, and contrary to the said statutes: (4) Our said lord the King considering the premisses, hath ordained by the authority aforesaid, That all letters patents made of any of the said offices or aulnage to any person, against the effect of the said statutes, shall be void, and of no force; (5) and that no letters patents of any of the said offices, or aulnage, shall be made hereafter, but by warrant of bill sealed by the treasurer of England for the time being, sent by him into the chancery, as it hath been accustomed before this time.

Anno tertio

EDWARD I IV. Regis.

C. A P. IV.

Certain merchandises not lawful to be brought ready wrought into this realm.

The inconveniencies ensuing the bringing of wares ready wrought into this realm.

ITEM, whereas in the said parliament, by the artificers of manual occupations, men and women inhabiting and resident in the city of London, and other cities, towns, boroughs, and villages, within the same realm of England and Wales, it hath been piteously shewed and complained, how that all they in general, and every of them, be greatly impoverished, and much bindred and prejudiced of their worldly increase, and daily living, by the great multitude of divers commodities and wares pertaining to their mysteries and occupations, being fully wrought, and ready made to sale, as well by the bands of strangers, being the King's enemies, as other in this realm and Wales, fetched and brought from beyond the sea, as well by merchant strangers, as denizens and other persons, whereof the greatest part in substance is deceitful, and nothing worth in regard of any man's occupation or profit; (2) by which occasion the said artificers cannot live by their mysteries and occupations, as they have done in times past, but divers of them, as well householders as hirelings, and other servants and apprentices in great number, be at this day unoccupied, and do hardly live, in great misery, poverty, and need, whereby many inconveniencies have grown before this time, and hereafter more be like to come (which God defend) if due remedy be not in this behalf provided: (3) our redoubted sovereign lord the King, considering the premisses, and willing in this case to provide remedy, by the advice, assent, and authority aforesaid, hath ordained, enacted, and established, That no merchant, born a subject of our said lord the King, denizen, or stranger, nor other person, after the feast of Saint Michael the archangel next coming, shall bring, send, nor convey, nor cause to be brought, sent, nor conveyed, into this realm of England, and seigniory of Wales, any of the chaffers, wares, or things underwritten; that is to say, any woolen caps, woolen cloths, laces, corsets, ribbands, fringes, of silk and of thread, laces of thread, silk twined, silk in any wise embroidered, laces of gold, Tires of silk or gold, saddles, stirrups, or any harnesses pertaining to saddles, spurs, bosses of bridles, aundirons, gridirons, any manner of locks, hammers, pinsons, fire-tongs, dripping pans, dice, tennis-balls, points, purses, gloves, girdles, harness for girdles, of iron, latten, steel, tin, or of alkemine, any thing wrought of any rawed leather, any rawed furs, buscans, shoes, galoches, or corks,

Certain merchandises not lawful to be brought into this realm ready wrought.

3 R. 3. c. 13.

corks, knives, daggers, wood-knives, bodkins, sheers for taylors, scissars, razors, sheaths, playing cards, pins, pattins, pack-needles, any painted ware, forceers, caskets, rings of copper, or of latten gilt, chaffing-dishes, hanging candlesticks, chaffing balls, sacring bells, rings for curtains, ladles, scummers, counterfeit balons, ewers, hats, brushes, cards for wool, blanch iron thread, commonly called and named *White Wire*, or any of those wares or chaffers, to be uttered and sold within the same realm of *England*, or in the country of *Wales*, by way of merchandise, (4) upon pain to forfeit the same merchandises at every time, and as often as they may be found in the hands of any person or perions to be sold; the one half of the same forfeiture to be paid to the use of our lord the King, and the other half to him that will first seise the same for the King; (5) the same half by him so seised for our lord the King to be delivered by the said seisor thereof to the escheator of the county or place where the same seising shall be, by indenture betwixt them made, duly to answer thereof in his accompt.

27 Eliz. c. 11.
This act in
force so far as
it relates to
playing cards,
and dice,
10 Ann. c. 19.
f. 167. but see
3 Geo. 1. c. 7.
Enforced as
to cards for
wool, by 13
& 14 Car. 2.
c. 19.

II. Provided always, That if any of the said wares or chaffers made out of this land, be taken upon the sea, without fraud or collusion, or come in this realm of *England*, or the country of *Wales*, by way of wreck, that those be in no wise taken within this act or statute, but that they may be sold within this realm of *England*, or *Wales*, this act or statute notwithstanding.

A proviso for
such wares as
be taken upon
the sea, or
by wreck.

III. Provided also, That all wares and chaffers made and wrought in the land of *Ireland*, or *Wales*, may be brought and sold in this realm of *England*, as they were wont before the making of this statute, this act or statute notwithstanding.

Wares made
in Ireland or
Wales.

Anno quarto

EDWARD I IV. Regis.

CAP. I.

The length and breadth of cloths made to be sold. No cloths wrought beyond sea shall be brought into England.

SECT. VII. **A**L SO it is ordained and established by the authority aforesaid, That all manner of woolen cloths made in any other region, brought into this realm of *England*, and set to sale within any part of this realm of *England*, after the said feast of St. Peter, shall be forfeit to our sovereign lord the King, except cloths made in *Wales* and *Ireland*, and cloths taken by any of the King's liege people upon the sea, without fraud or collusion. (2) And by the authority aforesaid it is ordained and established, That any other act or ordinance made in this present parliament concerning cloth-making, or any of the premises, contrary or not according to this act, shall be void and of none effect.

No cloths
made in any
other region
shall be
brought into
England to be
sold.
11 Ed. 3. c. 3.

Anno primo

RICHARD I III. Regis.

CAP. XII.

Certain merchandises prohibited to be brought into this realm ready wrought.

ITEM, it was shewed in the same parliament by the artificers of the said realm of *England*, as well of the city of *London*, as of other cities, towns, boroughs, and villages of the same realm, that is to say, girdlers, pointmakers, pinners, pursers, glovers, cutlers, bladesmiths, blacksmiths, spurriers, goldbeaters, painters,

3 Ed. 4 c. 4.

painters, saddlers, lorriners, founders, cardmakers, barers, wyremongers, weavers, horners, bottle-makers, and copper-smiths, that whereas they were wont in times past to be greatly set awork, and occupied in the said crafts for the sustenance of themselves, their wives, children, apprentices, and servants, and many other of the king's subjects; (2) now so it is, that by merchant strangers, denizens, and other, there is brought into these parts from beyond the seas, to be sold within this realm of England, as much wares as may be wrought and made by the artificers above rehearsed, that by reason thereof the people of strange countries, where the said wares be made, be greatly occupied and increased, and the said artificers in this realm greatly impoverished, and without the King's grace shewed to them in this behalf are like to be undone for lack of occupation:

Certain merchandises prohibited to be brought ready wrought into this realm to be sold.

II. Our said sovereign lord the King considering the premisses, by the advice and assent of the lords spiritual and temporal, and at the prayer of his commons, in the said parliament assembled, and by authority of the same, hath ordained and provided, That no merchant stranger, after the feast of *Easter* next coming, shall bring into this realm of *England* to be sold any manner of girdles, nor harness wrought for girdles, points, laces, leather purses, pouches, pins, gloves, knives, hangers, taylor's shears, scissors, andyrans, cupboards, tongs, fireforks, gridyrans, stocklocks, keys, hinges, and garnets, spurrs, painted glasses, painted papers, painted forcers, painted images, painted cloths, beaten gold, or beaten silver, wrought in papers for painters, saddlers, saddle-trees, horse-harness, boots, bits, stirrups, buckles, chains, latten nails with iron shanks, turnets, standing candlesticks, hanging candlesticks, holy-water stopps, chaffing-dishes, hanging lavers, curtain-rings, cards for wool, (except *Roan* cards) clasps for gowns, buckles for shoes, broches, bells, (except hawks-bells) tin and leaden spoons, ware of latten and iron, iron candlesticks, grates, horns for lanterns, or any of the said wares made and wrought pertaining to the crafts above specified, or any of them, (2) upon pain to forfeit all the said wares so brought into this realm contrary to this act, or the value of the same, in whose hands they or any of them shall be found; the one half of such fines and forfeitures to be to the King, and the other half to him or them that shall seize or pursue for the same by action of debt, by writ or bill at the common law, or by bill or plaint, after the custom of the city or town where any such fines, forfeitures, and penalties shall hereafter happen to be or fall; (3) and that the defendant in such action be not admitted to wage or do his law; (4) nor that any protection or effoin of the King's service shall be allowed in the same for any such defendant.

5 El. c. 7.
13 & 14 Car. 2.
c. 13.

Anno primo

HENRICI VII. Regis.

C A P. II.

Aliens made denizens shall pay such customs as they did before.

ITEM, Where in time past divers grants have been made by King Edward the Fourth, as well by his letters patents, as by acts of parliament, to divers merchants strangers born out of this realm, to be denizens, whereby they have and enjoy such freedoms and liberties, as do denizens born within this realm, as well in abatement of their custom, which they should bear if they were no denizens, as in buying and selling their merchandise, to their great avail and lucre; (2) and oft-times suffer other strangers, not denizens, deceitfully to ship and carry great and notable substance of merchandise in their names, by the which the said goods be free of custom in like wise as they were goods of a denizen, where of right they ought to pay custom as the goods of strangers; by the which they be greatly advanced

advanced in riches and honour; (3) and after they be so enriched, for the most part they convey themselves with their said goods into their own countries, wherein they be naturally born, to the great impoverishing of this realm, and to the great hurt and defraud of the King's highness in payment of his customs.

(4) Wherefore it is enacted, established, and ordained, by the advice of the said lords spiritual and temporal, and commons, in the said parliament assembled, and by authority of the same, That any person made, or hereafter to be made denizen, shall pay for his merchandise like custom and subsidy, as he ought or should pay afore that he were made denizen; any letters patents, or other ordinances by parliament, or otherwise, contrary to this made notwithstanding.

Aliens made denizens shall pay such customs as they did before.

Anno undecimo

HENRICI VII. Regis.

C A P. XIV.

What customs aliens made denizens shall pay for their merchandises.

WHERE the King our sovereign lord is greatly deceived in his customs and subsidies by merchants and strangers, such as the King our sovereign lord hath granted by his letters patents to be denizens, and to pay no other customs ne subsidies for their merchandise inward and outward but as a denizen, under colour whereof they custom not only their own merchandise under the form aforesaid, but also they colourably enter into the customers books the merchandise of other strangers, calling and saying the said goods of other merchants to be the goods of them so made denizens, to the great loss and defraud of the King our sovereign lord: (2) wherefore be it enacted, by the King our sovereign lord, the lords spiritual and temporal, and the commons, of this present parliament assembled, and by authority of the same, That all merchant strangers and other, that be made denizens by the King's letters patents, or otherwise, pay from henceforth such customs and subsidies for their goods and merchandise inward and outward, as they should have paid, if such letters patents and grants had never to them been made.

Aliens made denizens shall pay such customs and subsidies as they did before.

Anno decimo nono

HENRICI VII. Regis.

C A P. V.

Coin.

(13) **M**OREOVER it is enacted by the said authority, That no manner of person shall carry nor convey, nor cause to be carried or conveyed, out of this realm, any bullion, plate, or coin of gold and silver into Ireland, over and above the sum of vj. s. viij. d. nor convey any such bullion, plate, or coin into any ship, boat or other vessels to the said intent, upon pain to forfeit the said bullion, plate, or coin, and to have imprisonment, and make fine and ransom at the King's will: (14) And in like wise, That no manner of person bring nor convey, nor cause to be brought nor conveyed, any manner of coin of gold or silver above the sum of iii s. iv d. of the coin of Ireland into this realm, upon pain of forfeiture of all the same coin above the said sum of iii. s. iv. d. so brought into this realm, and to have imprisonment, and to make fine and ransom at the King's pleasure.

No money, plate, or bullion, shall be carried into Ireland above 6s. 8d.

No Irish coin of gold or silver shall be brought into England.

Anno decimo nono

HENRICI VII. Regis.

C A P. XXI.

Silk-works.

Certain things wrought of silk not lawful to be brought into this realm.

BE it established, ordained, and enacted by the authority of this present parliament, That no manner of person from henceforth bring, or cause to be brought, into this realm of *England* to be sold, any manner of silk wrought by itself, or with any other stuff, in any place out of this realm, in ribbands, laces, girdles, corfes, calles, corfes of tissues, or points, (2) upon pain of forfeiture of all the said ribbands, laces, girdles, corfes, calles, corfes of tissues and points, and every of them, in whose hands soever they be found, or the value of the same; the one moiety of the said forfeiture to our sovereign lord the King, and the other moiety thereof unto any of the King's subjects that will seise the same, the which to do, it shall be lawful to every of the King's subjects at all times. (3) And that it shall be lawful to every person, as well stranger as other, to bring into this realm from henceforth all other manner of silks, as well wrought as raw or unwrought, to sell at his pleasure, any acts or act of parliament heretofore to the contrary made in any wise notwithstanding. (4) And that it shall be lawful to all persons that have any such ribbands, laces, girdles, corfes, calles, corfes of tissues or points, wrought beyond the sea, bought and brought into this land by the King's licence, and to be sold, to make sale of the same, and every part thereof, and to have licence and liberty thereto, until the feast of *Pentecost*, that shall be in the year of our Lord M,D,v.

Anno primo

HENRICI VIII. Regis.

C A P. V.

A repeal of the act made, that no man enter goods, but in the owner's name, in the customers books.

The penalty for customing goods where by the King loseth his duty.

The intent and cause of the making of the statute of 3.H. 7. c. 7.

WHEREAS at a parliament holden at Westminster, in the third year of the reign of King Henry the Seventh, it was ordained and established by the authority of the same, That no manner of merchant, denizen or stranger, shall take upon him to enter, or cause to be entered in the books of any customer of any port within this realm, any manner of merchandises coming into this his said realm, or going out of the same, in any other merchant's name, saving only the name of the merchant owning the same, upon pain of forfeiture of all such goods and merchandises so entered; (2) and every of the said merchants, which so shall take upon him to cause such untrue entry to be made, to have imprisonment, and make fine thereof at the King's pleasure: (3) it is now by our sovereign lord the King, and his lords spiritual and temporal, and the commons, in this present parliament assembled, well considering, that the intent and cause of the making of the said statute was only, forasmuch as by the subtile dealing of some Englishmen, colourably entering in their own names the goods of merchant strangers, the King's Highness was deceived in his customs, and that the said statute was made for none other cause; yet forasmuch as the words of the said statute were general, it was extended as well unto the goods of an Englishman entered in the name

name of one other Englishman, as to the goods of a stranger entered in the name of an Englishman, to the great hurt, loss, and damage of many and divers of the King's subjects, and contrary to the very intent and meaning of the said statute.

II. It is therefore ordained, established, and enacted by the authority of this present parliament, That the act afore rehearsed, made the said third year, and all things contained in the same, be from henceforth repealed, adnulled, utterly void, and of none effect.

A repeal of the said statute.

III. And furthermore, be it enacted by our sovereign lord the King, the lords spiritual and temporal, and the commons, in this present parliament assembled, and by authority of the same, That it shall be lawful from henceforth, that every *Englishman*, and all other the King's subjects, may in every port or haven within this realm of *England*, *Ireland*, and *Wales*, and the marches of the same, and in the town of *Berwick*, where it shall happen any merchandise to arrive, or to be charged and carried out, to custom in his name all manner of goods and merchandise of another *Englishman*, or the King's subjects.

One *Englishman* may custom goods in another *Englishman's* name.

IV. And in like form, every merchant stranger to custom in his name any goods or merchandise of any other merchant stranger, so that the said merchant stranger that customs the goods of another merchant stranger, and the very owner or proprietary of the goods so customed, be charged with like custom, subsidy, and other things, so that the King's Grace be not defrauded of his right.

One merchant stranger may custom goods in another's name.

V. And if any merchant stranger or denizen, or any other the King's subject, custom any goods or merchandises of another stranger or denizen, or of any other the King's subject, whereby the King's Grace should lose his custom, subsidy, or other his right or duty, that then the said merchant stranger or denizen, or any other the King's subject that so taketh upon him or them, to forfeit to our said sovereign lord the King the goods or merchandises so customed; and over that to forfeit to the party or parties in this behalf grieved, as much money as the goods or merchandises of the merchant stranger, denizen, or other the King's subjects (so cautiously customed) amounted unto.

The penalty for customing of goods, whereby the King loseth his custom. The penalty enlarged by 2 & 3 Ed. 6. c. 22.

VI. And that no citizen of *London*, or other the King's subjects, inhabiting in the cinque-ports, or any other being free of prisage or butlerage of wines, by grant, custom, or otherwise, custom no wines of any person or persons not being free of any prisage or butlerage.

No wines free of prisage, &c. to be customed.

VII. And if any person free of the said prisage or butlerage, so do, that then the said person or persons (that so do) forfeit to our said sovereign lord the double value of the prisage of the said wines so customed.

VIII. And further, That it be lawful to any person or persons grieved contrary to this act, to have an action of debt against every person or persons that so custom the goods or merchandises in his name, and not in the owner's name, of the sum or the value of the said merchandises so customed and forfeited; in which action none esoin nor protection shall lie, nor the defendant to wage his law.

1 El. c. 11.

Anno decimo quarto & decimo quinto

HENRICI VIII. Regis.

CAP. IV.

What customs and impositions Englishmen sworn to foreign princes shall pay.

PRAYEN the commons in this present parliament, That where many and divers persons, being the King's subjects naturally born within this his realm, have withdrawn themselves out of the same realm, and transported themselves, with their wives, children, and goods, into Holland, Zealand, Brabant, Flanders, and into other countries of foreign princes, and there be sworn to the obeisance of the princes and lords of the countries where they be now inhabited, making there great buildings, and be contributaries to all manner of charges, as the subjects of those countries be; and thus they maintain, as much as in them is, the cities, boroughs, and towns of those countries, and many more of the King's subjects intend to do the same, if remedy therein be not provided: (2) which subjects born in England, notwithstanding that they thus estrange themselves from the King's obeisance, yet they occupy here in all the ports, havens, and creeks, cities, boroughs, and towns of England, as freely, and as free in custom and subsidy, as the King's subjects do occupy, and not only for themselves, but also colourably for other strangers, their friends and partners, and also make themselves quit and exempt from all charges within this realm, in prejudice and decay of the cities, towns, and boroughs of England; (3) and as for beyond the sea, they will obey to none authority granted to the English nation by the King's Highness and his noble progenitors under the great seal of England, and by authority of parliament, but they give themselves over to the protection and defence of those outward princes, to whom they be sworn subjects; and by these manner of persons much coin is conveyed out of the land:

An Englishman sworn subject to a foreign prince, shall pay such impositions as aliens do.

II. Wherefore be it ordained and enacted by the King our sovereign lord, and the lords spiritual and temporal, and the commons in this present parliament assembled, and by the authority of the same, That all and every such subjects born in England, and sworn to be subjects to foreign princes and lords of outward parts, (from henceforth as long as they shall so abide, and be as subjects to foreign princes and lords) that from henceforth so long they and every of them shall pay such customs, subsidies, tolls, and other impositions within this realm of England, as other strangers of those parts where the said Englishmen make their inhabitations, pay or use to pay within this said realm: (2) and that the knowledge of all and every such person or persons inhabitants, and sworn in manner and form as is before rehearsed within the archduke's countries, that is to say, Holland, Zealand, Brabant, and Flanders only, shall be had by certificate thereof made by the governor of the merchant adventurers and the assistants there for the time being; (3) and also for all other realms and countries of foreign princes, to be certified by the King's most noble ambassadors, being at such time there, as they shall happen to be in the said countries upon the King's affairs, shall likewise certify, as is aforesaid, under their seal, into the chancery of our sovereign lord the King; (4) and thereupon out of the said chancery writs to be made, and directed unto the customers, comptrollers, or other officers of the King's custom in every port, haven, or creek within this said realm, to perceive, levy, and take all manner of such customs, subsidies, tolls, and other impositions, as is before specified, of all such goods and merchandises as shall belong unto any such person or persons inhabited and sworn in manner and form above written, as well inward as outward.

III. Provided

III. Provided alway, That if hereafter it shall happen any such person or persons to return into the realm, and here to tarry and inhabit, that then he or they shall be restored to all such liberties and freedoms in paying of customs or subsidies, and other charges, as all other *Englishmen* do use to pay, and to have a writ out of the chancery for the same, this act, or any thing therein made, to the contrary notwithstanding.

An Englishman returning, and dwelling again in the realm, shall pay such impositions as other Englishmen use to pay;

Anno vicesimo secundo

H E N R I C I VIII. Regis.

C A P. VIII.

For denizen strangers to pay strangers customs.

SECT. PRAYEN the commons, in this present parliament assembled, That
I. *where in a parliament bolden at Westminster the seventh day of November, in the first year of the reign of our late sovereign lord of famous memory, King Henry the Seventh (whose soul God pardon) it was ordained, established, and enacted, by authority of the said parliament, That every person made, or after the making of the said act to be made denizen, should pay of his merchandises like custom and subsidy as he ought or should pay afore that he were made denizen, any letters patent, or other ordinances by parliament or otherwise, to the contrary notwithstanding; (2) which statute and ordinance was only made for custom and subsidy to be paid to the said late King, and to our now sovereign lord; (3) sithen which time divers grants have been made to divers, as well merchant strangers, as other aliens born out of this realm, to be denizens, whereby they have and enjoy such freedoms and liberties, as do denizens born within this realm, being our said sovereign lord the King's natural born subjects, whereof there is no small number, and every day increase more and more, by the which the said aliens, to their lucre and avail, been increased to great and notable substance and riches, and the natural subjects of our said sovereign lord and his realm greatly impoverished, and after they be so enriched, for the most part convey themselves, with their said goods, to their own country wherein they be naturally born, to the great detriment of the common weal of this realm of England, and the subjects of the same; (4) it may therefore please your highness, of your most good and loving disposition, that ye bear and owe to the common wealth of this your realm, by the advice of your lords spiritual and temporal, and the commons in this present parliament assembled, and by authority of the same, to ordain, enact, and establish, That every person or persons, whatsoever they be, born out of this realm of England, out of the King's obeisance, made or hereafter to be made denizen, do pay to your grace, and to your heirs, and to all and every other person and persons, of what estate, degree, or condition he or they be, and to all and singular officers and ministers of cities, boroughs, and towns, within this realm of England, and to every of them, all such subsidies, customs, tolls, duties, and other sums of money, for their wares, merchandises, and other whatsoever goods, by whatsoever name or names the said subsidies, customs, tolls, duties, and other sums of money, or any of them, be named or called, as they should or ought to have paid before they were denizens, any grant or grants to them made, or hereafter to be made, or any act or acts, statute, or ordinance to the contrary made or had notwithstanding.*

Denizens shall pay like customs as they did before they were denizens.

1 H. 7. c. 2.

Aliens born, made denizens, shall pay all such customs and other duties as they did before.

11 H. 7. c. 14.
25 Car. 2. c. 6.
s. 1, and 2.

Anno vicesimo quarto

HENRICI VIII. Regis.

C A P. VIII.

An act where defendants shall not recover any costs.

In what case
the defendant
shall not reco-
ver costs,
where any ac-
tion is sued to
the King's use.

BECAUSE as well many recognizances, obligations, indentures, and other specialties, as also many contracts heretofore have been taken and made between divers persons being of the King's most honourable council, and others his subjects, and by and between other persons, to the use and behoof of our said sovereign lord the King, for great sums of money, then being to his grace due, and for his provisions, and other causes; (2) for which debts, actions by the laws of this realm be to be commenced, sued, and prosecuted, to the King's use, by and in the name and names of the person or persons to whom the said recognizances, obligations, and other specialties were made, or by those to whom the said contracts were made: (3) be it therefore ordained and enacted by authority of this present parliament, That albeit that the plaintiff or plaintiffs be or shall be nonsuited in any whatsoever action, suit, bill, or plaint, commenced, or to be commenced, sued or to be sued, to the use of our said sovereign lord the King, his heirs or successors, Kings of England, or that it shall happen any verdict to pass against any such plaintiff or plaintiffs, in any action, suit, bill or plaint, sued or to be sued, to the King's use; the defendant or defendants shall not recover any costs against any such plaintiff or plaintiffs; any act or statute made in this present parliament, or any other thing to the contrary being in any wise notwithstanding.

Anno tricesimo tertio

HENRICI VIII. Regis.

C A P. VII.

The bill for conveyance of brass, latten, and bell-metal over the sea.

No man may
convey any
brass, &c. out
of the King's
dominions.

WHERE in the parliament holden at Westminster the third day of November, in the twenty-first year of the reign of our sovereign lord the King that now is, amongst other things it was enacted, That no person or persons should from thenceforth carry or convey any brass, copper, latten, bell-metal, gun-metal, ne shroff-metal, into any part or parts beyond the sea, upon pain of forfeiture of the said metal, as by the said act more plainly appeareth; (2) sith the making of which estate divers persons, as well Englishmen as strangers, have deceitfully obtained licences of the King's highness to carry over bell-metal, and other broken metal, furnishing the same metals not to be meet for making of guns, and other engines of war, nor for implements necessary for household, which surmise is proved untrue, as the common experience thereof daily declareth; so that all other realms and countries be full of artillery and munitions, and this realm is like to lack, if more hasty remedy to stop the conveyance of the same be not further provided than is in the same act:

Altered as to
the penalty by
2 & 3 Ed. 6.
c. 37. f. 2.
See 5 & 6 W.
& M. c. 17.

II. Wherefore may it please the King's highness, and the lords spiritual and temporal, and the commons, in this present parliament assembled, and by authority of the same, to enact, That no person or persons from henceforth shall carry or convey by water or otherwise any brass, copper, latten, bell-metal, pan-metal, gun-metal, ne shroff-metal, whether it be clean

clean or mixed (tin and lead only excepted) in any part beyond the sea, or into any outward realm or dominion whatsoever it be, upon pain to forfeit the double value of the same metal so carried and conveyed, the one half thereof to be to the King our sovereign lord, and the other to the party that will sue for the same by writ, bill, plaint, or information, in the which no essoin or protection shall be allowed.

III. And further be it enacted by the authority aforesaid, for the true meaning of this estatute, That the arrival, discharge and delivery of the said metals in any parts beyond the sea, or in any other foreign realm or dominion, shall be tried and determined within this realm, in such county or place where the said metal or metals were shipped, or first carried, with like process and determination as all other informations or actions be tried and adjudged within this realm, or as if the same fact had been done within this realm and dominion.

Trial within this realm of a foreign act.

IV. And be it further enacted by the authority aforesaid, That no person or persons at any time hereafter shall ship or carry any of the said metals afore rehearsed, to carry or discharge the same in any part of this realm, unless such person or persons before the shipping thereof do declare and manifest unto the customer of such port or creek where the same metal shall be shipped, the true weight of all such metal as shall be shipped, (2) and also shall make a sufficient obligation in the law, in the which he shall be bounden to the said customer to the King's use, in such sum as shall amount to the double value of the same metal so declared and manifested, with condition that the same shall be discharged at some port or creek within this realm, and in no other place, upon pain to forfeit the same in manner and form above rehearsed; (3) and that every such person or persons that shall ship such metal, and be and shall be bounden as is aforesaid, shall within eight months next after the shipping thereof bring a true certificate from the customer of the port, creek, or place where he or they shall happen to discharge the same metal, testifying that the same metal so shipped, and the true weight thereof, is there discharged; (4) which certificate the customer of such place, where the said metal shall be discharged, shall, upon the discharge thereof, make and deliver to the party so discharging, or to his factor, without any delay.

He that carrieth brasse, &c. in any ship shall be bound to discharge the same within this realm.

V. And be it further enacted, That if any customer or his deputy, by covin, or by any other undue mean, do make any false or untrue certificate concerning the said discharging of such metal, contrary to the true meaning of this act, that then such customer so falsely or untruly certifying as is aforesaid, shall lose his office, and also the value of the goods so concealed out of the said certificate.

The penalty of a customer making a false certificate.

VI. Provided alway, That if the said metal, by tempest of weather be drowned, or by enemies or pirates robbed and spoiled, and that sufficiently proved without fraud or covin, before the customer and comptroller, or their sufficient deputies, in the port where the party or parties so shipped the metals aforesaid, or any of them, by the said party or parties, or their executors, that then he or they so bringing such sufficient proof, shall have his obligation to him delivered, or else he and his executors thereof to be acquitted and clearly discharged; any thing in this act to the contrary contained notwithstanding.

A remedy if the metal be drowned or robbed.

VII. Provided alway, and be it enacted by the authority aforesaid, That this act shall only take his effect and be put in execution, from and after the first day of April next coming.

A COLLECTION of STATUTES

Anno tricesimo tertio

HENRICI VIII. Regis.

C A P. XVI.

A bill for worsted yarn in Norfolk.

No worsted
yarn shall be
transported,
or shipped to
be transport-
ed.

SECT. II. **A**ND be it further ordained and enacted by authority aforesaid, That if any person or persons do, from or after the first day of *April* next ensuing, ship to carry or convey, or cause to be shipped to carry or convey into the parts beyond the sea, or else do carry and convey, or cause to be carried and conveyed into the parts beyond the sea, any yarn called worsted yarn, not wrought or made in cloth, so such yarn be spun or made within this realm of *England*; that then every person and persons so shipping, conveying, or carrying, or causing such yarn so to be shipped, carried or conveyed, shall forfeit for every pound of worsted yarn so shipped, conveyed or carried, xls. the one half thereof to be unto our sovereign lord the King, the other half unto him or them that will sue for the same in any court of record, by information, bill, plaint, or otherwise; wherein no wager of law, essoin, or protection shall be allowed. (2) This act to continue and endure until the last day of the next parliament.

Anno tricesimo tertio

HENRICI VIII. Regis.

C A P. XXXIX.

The erection of the court of surveyors of the King's lands, the names of the officers there, and their authority.

Obligations
made to the
King shall be
in the nature
of a statute
staple, and
shall be made
Domino regi,
&c.

SECT. I. **A**ND where divers and sundry obligations and specialties heretofore have been made to divers persons, part of them to the use of King Henry the Seventh, father of our now most gracious sovereign lord, and part of them to the use and behoof of our said now sovereign lord; (2) Be it enacted by the King our sovereign lord, with the assent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by authority of the same, That all obligations and specialties, which after the first day of *May* next coming, shall be made for any cause or causes touching or in any wise concerning the King's most royal majesty, or his heirs, or to his or their use, commodity or behoof, shall be made to his highness and to his heirs, Kings, in his or their name or names, by these words, *Domino regi*, and to none other person or persons to his use, and to be paid to his Highness by these words, *Solvend' eidem domino Regi, hered', vel executoribus suis*, with other words used and accustomed in common obligations; (3) and that all such obligations and specialties so to be made, shall be good and effectual in the law to all purposes and intents, and shall be of the same nature, kind, quality, force, and effect, to all intents and purposes, as the writings obligatory taken and acknowledged according to the statute of the staple at *Westminster* hath at any time before the making of this present act been taken, used, exercised, and executed against any lay person or persons; any law, usage, or custom to the contrary thereof notwithstanding.

LI. And that all such obligations and specialties, the debt whereof not being paid nor contented in the life of the King, shall come, remain, and be

to the heirs or executors of the King, at the free liberty, disposition, assign-
ment, and appointment of the same King, to whom such obligations or
specialties shall be made, as is aforesaid. And if any person or persons, in
his or their own proper person or persons, after the said first day of *May*,
make or take any obligation or obligations to the use of the King's majesty,
or of his heirs, Kings, otherwise than is before expressed; that then such
person or persons only, that shall so offend contrary to this present act, for
his or their so doing shall have and suffer such imprisonment as shall be
assessed and adjudged by the King, or his most honourable council daily
attendant upon his Highness most royal person.

Who shall
have the
King's special-
ties after his
death.

LII. And that all suits to be made after the first day of *April* next coming,
for the recovery of or for any the King's debts, in any of the King's courts
mentioned in this act, of or upon any obligation or specialty dated or
delivered before the making of this present act, or which shall be dated and
delivered to the King, or to his use, afore the second day of *May* next
coming, shall be taken, sued and pursued in the name of the King, and in
the name of none other person or persons, to whatsoever person or persons
the said obligations or specialties, or any of them be, have been, or shall be
made to the King's use.

All suits for
the King's
debts to be in
his own name.

LIII. And that all suits, process, judgments, decrees, and executions, here-
after to be taken, pursued, or given for the King in any of the King's courts
mentioned in this act, of or upon any of the same obligations last afore men-
tioned, shall be of the same or like strength, force, effect and intent in the
law to all purposes, only against all and all manner such person and persons
as been bound in such obligations or specialties, as well spiritual as temporal,
as against their heirs, successors, executors and administrators, and every of
them, and against none other, as writings obligatory taken and acknowledged
according to the statute of the staple at *Westminster*, at any time before the
making of this present act, have been used to be taken, exercised, and
executed against any lay person or persons.

Process, judg-
ment and exe-
cution for the
King to be in
the nature of
the statute
staple.

LIV. And that the King in all suits hereafter to be taken in or upon any
obligation or specialties made or hereafter to be made to the King, or any
to his use, shall have and recover his just debts, costs and damages, as other
common persons use to do in suits and pursuits for their debts. (2) And that
all such suits as now be depending in the name of any common person to
his Grace's use, whereof no verdict is, or before the feast of *Easter* next
coming shall be given or passed, or no *exigent* awarded, shall abate, be void,
and of none effect; and nevertheless the King, by the authority aforesaid,
shall have his suit and remedy for the said debt so being in action and process,
in form as is aforesaid, in any of the courts in this act mentioned; any thing
in this act to the contrary thereof notwithstanding.

The King in
all suits for
debt shall re-
cover his costs
and damages.

LXXIV. And be it also enacted by the authority aforesaid, That if any
suit be commenced or taken, or any process be hereafter awarded for the
King, for the recovery of any of the King's debts, that then the same suit
and process shall be preferred before the suit of any person or persons: (2) and
that our said sovereign lord, his heirs and successors, shall have first execution
against any defendant or defendants, of and for his said debts, before any
other person or persons, so always that the King's said suit be taken and
commenced, or process awarded for the said debt at the suit of our said
sovereign lord the King, his heirs or successors, before judgment given for
the said other person or persons.

The King
shall be pre-
ferred in suit
and execution

LXXIX. Provided alway, and be it enacted by the authority aforesaid,
That if any person or persons, of whom any such debt or duty is, or at any
time hereafter shall be, demanded or required, alledge, plead, declare or
shew, in any of the said courts, good, perfect and sufficient cause and matter
in law, reason or good conscience, in bar or discharge of the said debt or
duty, or why such person or persons ought not to be charged or chargeable
to or with the same: and the same cause or matter so alledged, pleaded, de-
clared

Sufficient
matter plead-
ed in dis-charge
of the debt.

A COLLECTION of STATUTES

clared or shewed, sufficiently proved in such one of the said courts, as he or they shall be impleaded, sued, vexed, or troubled for the same; that then the said courts, and every of them, shall have full power and authority to accept, adjudge, and allow the same proof, and wholly and clearly to acquit and discharge all and every person and persons that shall be so impleaded, sued, vexed, or troubled for the same; any thing in this present act before-mentioned to the contrary notwithstanding.

Anno primo

EDWARD I VI. Regis.

CAP. VI.

The bill for the continuance of making of worsted yarn in Norfolk.

No worsted
yarn not made
into cloth
shall be trans-
ported.

The statute of
33 H. 8. c. 16.
recited and
made perpe-
tual.

SECT. III. **A**ND where it is also ordained in the said act, That if any person or persons did, after the first day of April then next after the said act ensuing, ship or carry or convey, or cause to be shipped to carry or convey, into the parts beyond the sea, or did carry or convey, into the parts beyond the sea, any yarn called worsted yarn, not made or wrought in cloth, so that such yarn were spun within this realm, that then every person and persons so shipping, conveying and carrying, or causing such yarn so to be shipped, carried and conveyed, should forfeit for every pound of worsted yarn so shipped, conveyed or carried, forty shillings; the one half thereof to be to our said sovereign lord the King, and the other half thereof to him or them that should sue for the same by bill, information, or action of debt, in any of the King's courts of record, as in the said act, the same or the like in effect, more plainly doth and may appear. (2) And forasmuch as the said act was made and ordained to continue and endure until the parliament then after that next ensuing, and hath been sithence by other general acts continued until this present parliament, and was not by any of the said acts ordained to continue for ever: It may now please the King's most excellent majesty, with the assent of the lords spiritual and temporal, and the commons in this present parliament assembled, and by authority of the same, That all the afore recited acts for yarn, with all the words, forfeitures, pains and sentences before recited, as the same is before recited and declared, may from henceforth be enacted to continue and to be taken for an act to continue for ever, to all intents and purposes, according to the said words, sentences, and the purport thereof before in this act recited.

Anno secundo & tertio

EDWARD I VI. Regis.

CAP. XXII.

An act concerning colouring of customs in other mens names, to the deceit of the King.

A confirma-
tion of the
statute of
1 H. 8. c. 5.
touching cus-
toming of
goods in the
name of
others.
See 1 El. c. 11.
f. 6.

WHERE at the parliament holden at Westminster in the first year of the reign of the noble King of famous memory, Henry the Eighth, it was ordained, established and enacted by the authority of the said parliament, That it should be lawful from thenceforth, that every Englishman, and all other the King's subjects, might in every port or haven within this realm of England, Ireland, and Wales, and the marches of the same, and in the town of Berwick, where it should happen any merchandise to arrive, or to be charged and carried out,

out, to custom in his name all manner of goods and merchandise of another Englishman or the King's subject: And in like form every merchant stranger to custom in his name any goods or merchandise of any other merchant stranger, so that the said merchant stranger that customs the goods of another merchant stranger, and the very owner or proprietary of the goods so customed, be charged with like custom, subsidy, and other things, so that the King's grace were not defrauded of his right.

II. And if any merchant stranger or denizen, or any other the King's subject, custom any goods or merchandise of any other stranger or denizen, or of any other the King's subject, whereby the King's grace should lose his custom, subsidy, or other his right or duty; that then the said merchant stranger or denizen, or any other the King's subject, that so taketh upon him or them to do, should forfeit to the King the goods or merchandise so accustomed; (2) and over that, to forfeit to the party or parties in that behalf grieved, as much money as the goods or merchandise of the merchant stranger, denizen, or other the King's subject so cautelously customed, amounted unto.

III. And that no citizen of London, or other the King's subjects inhabiting in the cinque-ports, or any other being free of prisage or butlerage of wines, by grant, custom, or otherwise, should custom no wines of any person or persons, not being free of any prisage or butlerage. (2) And if any person free of the said prisage and butlerage so did, that then the said person or persons that so did, should forfeit to the King the double value of the prisage of the said wines so customed. (3) And further, that it should be lawful to any person and persons grieved contrary to the said act, to have an action of debt against any person or persons that so customed the goods or merchandise in his name, and not in the owner's name, of the sum of the value of the said merchandise so customed and forfeited: in the which action no essoin or protection should lie, nor the defendant to wage his law, as by the said former act more at large doth appear: (4) Sithence the making of which act, divers persons, as well strangers and denizens as the King's subjects, forgetting their bounden duties to the King's highness, and nothing fearing the penalties and forfeitures mentioned in the said former act, do daily deceive the King, as well in his customs and subsidies, by payment of customs and subsidies in the names of such persons, other than such as be the very owners or proprietors of the goods, wares and merchandise, of the prisage or butlerage of wines due to the King.

IV. Wherefore be it ordained and enacted by the King our sovereign lord, with the assent of the lords spiritual and temporal, and of the commons, in this present parliament assembled, and by the authority of the same, That if any stranger born, denizen or not denizen, or any the King's subjects, do at any time from or after the last day of *March* next coming, any thing or act contrary to the true meaning, tenor and purport of the same former act and statute, that then he and they so offending, shall lose and forfeit all his and their own goods and chattels personals for ever; (2) the moiety of which forfeiture shall be to the King, and the other moiety to him or them that will sue for the same by bill, plaint, action of debt, or information, in which bill, plaint, action or information, no wager of law, essoin or protection shall be admitted or allowed.

The penalty for customing of other mens goods whereby the King loseth his duty.

V. Provided always, and be it enacted by the authority aforesaid, That every such bill, plaint, action or information, shall be had and pursued within three years next ensuing any such offence committed or done, or else the offender to be clearly free and discharged thereof; any law or statute to the contrary had or made notwithstanding.

A COLLECTION of STATUTES

Anno secundo & tertio

EDWARD I VI. Regis.

C A P. XXVI.

An act against the carrying of white ashes out of the realm.

White ashes
shall not be
shipped or
carried over
the sea.

The penalty.

CONSIDERING that white ashes made within the realm, and other the King's dominions and territories, are very necessary and expedient for the making of soap and salt-petre, and for the whitening of linen cloth, dying and scowring of woollen cloth, and for other needful things in the realm; and that the same ashes now of late have been commonly conveyed over the seas, and thereby enhanced in price, and so scarce, that the King's loving subjects cannot have sufficient of the same for any convenient prices: (2) Wherefore be it ordained and enacted by the King's highness, with the assent of the lords spiritual and temporal, and of the commons, in this present parliament assembled, and by the authority of the same, That no person or persons, after the first day of April next coming, shall ship, lade, carry or convey any white ashes towards the parts beyond the seas, upon pain of forfeiture of vi. s. viii. d. for every bushel of such ashes so to be shipped or laded to be carried or conveyed into the parts beyond the seas; (3) the moiety of which forfeiture shall be to the King, and the other moiety to him or them that will sue for the same in any of the King's courts of record, by action, bill, plaint, or information; in the which action, bill, plaint, or information, no wager of law, essoin or protection shall be admitted or allowed.

Anno secundo & tertio

EDWARD I VI. Regis.

C A P. XXXVII.

An act against the carrying of bell-metal out of the realm.

No person
shall carry
bell-metal,
&c. out of
this realm.
33 H. 8. c. 7.
This act is not
upon the roll.

WHERE in the parliament holden at Westminster, in the three and thirtieth year of our late sovereign lord of famous memory, King Henry the Eighth, it was enacted, That no person or persons should carry or convey by water or otherwise, any brass, copper, latten, bell-metal, pan-metal or gun-metal or shroff-metal, whether it be clean or mixed, tin and lead only excepted, into any part beyond the sea, or into any outward realm or dominion whatsoever it be, upon pain of forfeiture of double the value thereof: (2) and where also by the said statute it was likewise enacted, That no person or persons should at any time ship or carry any of the said metals, to carry or discharge the same in any part of this realm, unless such person or persons, before the shipping thereof, did declare and manifest unto the customers of such port or creek where the same metal should be shipped, the true weight of all such metal as should be shipped; (3) and should also make a sufficient obligation in the law, in the which he should be bounden to the said customer, to the King's use, in such sum as should amount to the double value of the said metal so declared and manifested, with condition that the same should be discharged at some port or creek within this realm, and in no other place, upon pain to forfeit the same, in manner and form above rehearsed, as by the said act amongst other things more plainly appeareth.

II. Forasmuch as the pains and forfeitures in the said estatute are not great enough, and forasmuch also as divers covetous and greedy persons having no respect

or obedience to the laws, have craftily and by all sinister means practised to defraud the said estatute, some by bribing and rewarding the searchers, masters, purfers or other officers of ships, some by secret conveying thereof in small creeks, sugar chests, hogsheds or otherwise: (2) be it therefore ordained and enacted, That from and after the feast of Easter next coming, no person or persons shall carry or convey, or ship to the intent to carry or convey any brass, copper, latten, bell-metal, pan-metal, gun-metal or shroff-metal, whether it be clear or mixed, (tin and lead only excepted) into any part beyond the sea; or into any outward realm or dominion whatsoever it be, (3) upon pain to forfeit the double value thereof and ten pound for every thousand weight of the same metal so carried and conveyed, or shipped to the intent to be carried or conveyed; the trial whereof shall be in like manner and form as in the said former act is expressed:

The penalty for carrying or for shipping to carry any brass, latten, &c. beyond the sea. In part repealed by 5 & 6 W. & M. c. 17.

III. And be it further enacted, That no person or persons after the said feast shall ship or carry any of the said metals prohibited by this statute, to carry or discharge the same in any part of this realm, unless such person or persons before the shipping thereof do declare and manifest to the customer of such port or creek where the same metal shall be shipped, the true weight of all such metals as shall be shipped, and shall also before the shipping thereof make a sufficient obligation in the law, in which he shall be bounden to the said customer to the King's use, in such sum as shall amount to the double value, and x. l. for every M. weight so declared and manifested; with condition as in the said statute is appointed and enacted, and shall make certificate of the discharge thereof, in like manner as in the said statute is further ordained and enacted:

What he must do that ship-peth metals in one port of this realm to carry to another.

IV. And be it further enacted, That if any customer, comptroller, or his or their deputy or deputies, by covin or by any other undue mean, will suffer any person, after that the metal is shipped or carried contrary to the meaning of this act, to make obligation or obligations without dates, for the discharge and certificate of their metal as is aforesaid, that then such customer so suffering or receiving such obligation or obligations, shall lose his office, and the value of the metal so shipped or carried.

The penalty of a customer offending.

V. And be it further enacted, That if any master, owner, purser or boatswain of any ship do willingly permit or suffer any of the metals aforesaid to be shipped contrary to the tenor of this act, or else perceiving any such metals to be shipped, do not disclose the same within three days after knowledge had, to the customer or comptroller of the same port or his or their deputy or deputies where the same is shipped, that then every such owner, master, purser, or boatswain so willingly permitting the same metal to be shipped, or concealing the same when he perceiveth it to be shipped, shall forfeit the double value of the same metal so shipped or carried: (2) and if any customer or searcher do willingly suffer any of the metals aforesaid to be shipped contrary to the meaning of this act, or else having knowledge that it is secretly shipped or carried, do not seise the same to the King's use: then every customer or searcher so offending shall lose his office and the value of the metal so shipped or carried.

The penalty of the master of a ship which carrieth the metal.

VI. And be it further enacted, That no person or persons shall after the said feast lade, ship or carry into any part beyond the sea any of the metals aforesaid, but only out of such port or creek where the customer or his deputy is resident and dwelling, upon pain of forfeiture of the said metal and ten pound for every thousand weight so shipped or carried; (2) the moiety of all which forfeitures shall be to our sovereign lord the King, and the other moiety to him or them that will sue for the same by bill, plaint, information, action of debt or otherwise, in any of the King's courts, in which no essoin, protection or wager of law shall be admitted or allowed.

No metal shall be laden but where there is a customer.

VII. And be it further enacted, That the said estatute made in the said three and thirtieth year of the reign of the said late King Henry the Eighth, and every article and provision, being not altered by this estatute, shall be good and effectual.

A confirmation of the statute of 33 H. 8. c. 7.

Anno quinto & sexto

EDWARD VI. Regis.

C A P. XVI.

Against buying and selling of offices.

The penalty
for buying or
selling some
sort of offices.

FOR the avoiding of corruption which may hereafter happen to be in the officers and ministers in those courts, places or rooms, wherein there is requisite to be had the true administration of justice or services of trust; (2) and to the intent that persons worthy and meet to be advanced to the place where justice is to be ministered, or any service of trust executed, should hereafter be preferred to the same, and no other:

II. Be it therefore enacted by the King our sovereign lord, the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That if any person or persons at any time hereafter bargain or sell any office or offices, or deputation of any office or offices, or any part or parcel of any of them, (2) or receive, have or take any money, fee, reward, or any other profit directly or indirectly, (3) or take any promise, agreement, covenant, bond, or any assurance to receive or have any money, fee, reward or other profit, directly or indirectly, for any office or offices, or for the deputation of any office or offices or any part of any of them; (4) or to the intent that any person should have, exercise or enjoy any office or offices, or the deputation of any office or offices or any part of any of them; (5) which office or offices, or any part or parcel of them, shall in any wise touch or concern the administration or execution of justice, (6) or the receipt, controlment or payment of any of the King's highness treasure, money, rent, revenue, account, aulnage, auditorship, or surveying of any of the King's majesty's honours, castles, manors, lands, tenements, woods or hereditaments; (7) or any of the King's majesty's customs, or any other administration or necessary attendance to be had, done or executed in any of the King's majesty's custom house or houses; (8) or the keeping of any of the King's majesty's towns, castles, or fortresses, being used, occupied or appointed for a place of strength and defence; (9) or which shall concern or touch any clerkship to be occupied in any manner of court of record, wherein justice is to be ministered; (10) that then all and every such person and persons that shall so bargain or sell any of the said office or offices, deputation or deputations, or that shall take any money, fee, reward or profit, for any of the said office or offices, deputation or deputations of any of the said offices, or any part of any of them, or that shall take any promise, covenant, bond or assurance for any money, reward or profit, to be given for any of the said office or offices, deputation or deputations of any of the said office or offices, or any part of any of them, shall not only lose and forfeit all his and their right, interest and estate which such person or persons shall then have, of, in or to any of the said office or offices, deputation or deputations, or any part of any of them, or of, in or to the gift or nomination of any of the said office or offices, deputation or deputations, for the which office or offices, or for the deputation or deputations of which office or offices, or for any part of any of them, any such person or persons shall so make any bargain or sale, or take or receive any sum of money, fee, reward or profit, or any promise, covenant or assurance to have or receive any fee, reward, money or profit: (11) but also that all and every such person or persons, that shall give or pay any sum of money, reward or fee, or shall make any promise, agreement, bond or assurance

for any of the said offices, or for the deputation or deputations of any of the said office or offices, or any part of any of them, shall immediately by and upon the same fee, money and reward given or paid, or upon any such promise, covenant, bond or agreement had or made for any fee, sum of money or reward to be paid as is aforesaid, be judged a disabled person in the law, to all intents and purposes, to have, occupy or enjoy the said office or offices, deputation or deputations, or any part of any of them, for the which such person or persons shall so give or pay any sum of money, fee or reward, or make any promise, covenant, bond or other assurance, to give or pay any sum of money, fee or reward.

III. And be it also enacted by the authority aforesaid, That all and every such bargains, sales, promises, bonds, agreements, covenants and assurances as be before specified, shall be void, to and against him and them by whom any such bargain, sale, bond, promise, covenant or assurance, shall be had or made.

The bargains and assurances shall be void.

V. Provided also, That if any person or persons do hereafter offend in any thing contrary to the tenor and effect of this act, yet that notwithstanding all judgments given, and all other act or acts executed or done by any such person or persons so offending by authority or colour of the office or deputation which ought to be forfeited, or not occupied, or not enjoyed by the person so offending as is aforesaid, after the said offence so by such person committed or done, and before such person so offending for the same offence be removed from the exercise, administration and occupation of the said office or deputation, shall be and remain good and sufficient in law to all intents, constructions and purposes, in such like manner and form as the same should or ought to have remained and been if this act had never been had or made.

Acts done by an officer removable shall be good.

Anno primo

ELIZABETHÆ Reginae.

C A P. XI.

An act limiting the time for laying on land merchandizes from beyond the seas, and touching customs for sweet wines.

MOST humbly shewing beseechen your Highness, your lords and commons in this present parliament assembled, That where the sums of money paid in the name of customs and subsidies of wares and merchandizes, transported out, and brought into this your Highness realm of England, by any merchant stranger or denizen, is an ancient revenue annexed and united to your imperial crown; (1) and hath in the time of King Edward the Third, and other your most noble progenitors, amounted to great and notable sums of money, till of late years many greedy and covetous persons, respecting more their private gain and commodity, than their duty and allegiance, or the common profit of the realm, have and do daily, as well by conveying the same their wares or merchandizes out of creeks and places where no custom is resident, as also by or through the negligence or corruption of the customer, searcher or other officer, where they be resident, as by divers other fraudulent, undue and subtle practices and devices, convey their goods and merchandizes as well brought from the parts beyond the sea, as transported out of this your realm of England, without payment or agreeing for the payment of the customs and subsidies therefore due; (2) whereby the yearly revenue aforesaid is very much impaired and diminished, to the great loss and damage of your Highness, and to the great burden and charge of your loving subjects, who by occasion thereof have of late years been more charged with

Several causes of the diminishing of the Queen's customs.

with subsidies and payment for the supplement of the said loss and damage, than else we should have been :

No goods shall be laden or discharged but in the day-light and in open place.

Farther Provisions relating hereto,
13 & 14 Car. 2.
c. 11. f. 14.

At what times and places only the master of a ship shall receive or discharge his loading.

A master of a ship shall give notice to the customer of his departure.

II. That it may therefore be enacted by the authority of this present parliament, That it shall not be lawful to or for any person or persons whatsoever, from and after the first day of *September* next coming to lade or put, or cause to be laden or put off or from any wharf, key or other place on the land, into any ship, vessel, crayer, lighter or bottom, any goods, wares or merchandizes whatsoever (fish taken by your Highness subjects only excepted) to be transported into any place of the parts beyond the seas, or into the realm of *Scotland*; (2) or to take up, discharge and lay on land, or cause or procure to be taken up or discharged out of any lighter, ship, crayer, vessel or bottom, being not in a lake or wreck, and laid on land, any goods, wares or merchandizes whatsoever (fish taken by any of your Highness subjects, and salt only excepted) to be brought from any the parts beyond the sea, or the realm of *Scotland*, by way of merchandizes, (3) but only in the day-light; that is to say, from the first of *March* until the last of *September*, betwixt sun-rising and sun-setting; and from the last of *September* until the first of *March*, between the hours of seven in the morning and four at the afternoon; (4) and in and upon some such open place, key or wharf, places, keys or wharfs, as your Highness, your heirs or successors, shall on this side the said first day of *September* therefore assign and appoint by virtue of your Highness commission or commissions, within your Grace's ports of *London*, *Southampton*, *Bristol*, *Westchester*, *Newcastle*, and the suburbs of the same, and every of them; (5) and in some open place, key or wharf, places, keys or wharfs, in all other ports, creeks, havens or roads (*Hull* only excepted) where a customer, comptroller and searcher of such ports, havens, creeks or roads, and every of them or the servants of any of them, have by the space of ten years last past been accustomably resident, or hereafter shall be resident; (6) upon pain of forfeiture of all such goods, wares or merchandizes so laden or discharged contrary to the true meaning of this act, or the value thereof.

III. And be it further enacted by the authority aforesaid, That no manner of person or persons after the said day shall receive or take into any ship, crayer or other vessel, any goods, wares or merchandizes (except before excepted) to be transported into any place beyond the sea, or into the realm of *Scotland*, by way of merchandize; (2) nor shall discharge and lay on land out of any ship, crayer or other vessel, any goods, wares or merchandizes (except before excepted) being brought from any place beyond the sea, or out of the realm of *Scotland*, by way of merchandize, in any other place or places, or at any other hours or times than is before limited and appointed; (3) upon pain that the owner and owners, master and masters, or other person or persons which shall take charge or guiding of any such ship, crayer or vessel, or of the merchandize and goods, during and for that voyage, shall forfeit and lose for every such offence C. li. of lawful money of *England*.

IV. And be it further enacted by the authority aforesaid, That no master, shipper or purier, or other person or persons taking charge of the voyage, or of the merchants goods, shall after the said day receive or take into any ship, crayer or other vessel, any goods, wares or merchandize (except before excepted) to be carried or transported into any of the parts beyond the sea, or into the realm of *Scotland*, before he shall have signified to the customer of the port where he ladeth, and other officers there, in the open custom-house, if any such be there, or else where the said officers, their deputies or servants, or any of them, be or shall be usually resident, that he intendeth to lade, and to what place he intendeth to pass; (2) nor shall after his or their full lading depart out of the port, creek or stream, where he shall so lade, before he do in like manner signify

nify unto the customer and other officers, as is aforesaid, of his lading, and what merchants and other persons shall have lading with him, or in his ship, crayer, vessel or bottom, and further truly to answer to such questions as shall be ministered to him or them by the customer or other officer, concerning such wares or merchandizes as he shall have laden, being examined upon his or their oath, or otherwise, in the open custom house or otherwise, as is aforesaid, upon pain to forfeit for every such default not truly advertising nor answering, as is aforesaid, C. li.

V. And be it further enacted by the authority aforesaid, That no owner, master, purser or other person taking charge of any ship, crayer, vessel or bottom, wherein any goods, wares or merchandizes (except before excepted) shall be laden and brought from any the parts beyond the sea, or the realm of *Scotland*, shall after the said day discharge into any lighter or bottom, and lay on land, or procure, cause or willingly suffer to be discharged into any lighter or bottom, and to be laid on land out of such ship, crayer, vessel or bottom, any goods, wares or merchandize whatsoever, before such owner, master, purser or person or persons taking charge of the ship, crayer, bottom or vessel, or the merchants goods for that voyage, shall have signified and declared to the customer or other officer of the port, haven or creek, where he arriveth, the names of every of the merchants or laders, and shall have truly answered to such questions and interrogatories touching or concerning such goods, wares or merchandizes, as shall be then laden in any such ship, vessel or bottom, as shall be to him ministered by such customer or other officer, openly in the custom-house, or in such other place as is aforesaid, upon his or their oath, if need so require; (2) upon pain that every such master, purser or other person or persons taking charge of such ship, crayer or other vessel for that voyage, shall forfeit and lose for every such default not truly advertising nor answering, as is aforesaid, C. li.

No master of a ship shall discharge the same before he hath certified the custom.

VI. And be it further enacted by the authority aforesaid, That from and after the said day, no person denizen ne stranger, do take upon him to enter, or do or cause to be entered into the books of any customer, or any other officer and officers, of any port or haven within this realm, or his or their deputy or deputies, servant or servants, any manner of goods, wares or merchandize whatsoever, coming or brought into your Highness realm, from any the parts beyond the sea, or from the realm of *Scotland*, or going or to be transported out of the same your Highness realm, into any the parts beyond the sea, or into the realm of *Scotland*, in the name or names of any other person or persons, than the very true owner or owners of the same goods, wares or merchandizes, being not sold, bargained or contracted for, to or with any other person or persons, before such entry, or before the arrival of such goods, wares or merchandize in the parts beyond the sea, upon pain of forfeiture of the value of the goods so entered.

No man shall enter goods in the customer's book but in the owner's name.
1 H. 8. c. 5.
2 & 3 Ed. 6. c. 22.

VII. And be it further enacted by the authority aforesaid, That if any wharfenger, crane-keeper, searcher, lighterman, weigher or other officer, pertaining to the subsidy, custom or custom-house, do at any time after the said day consent or know any offence or thing to be committed or done contrary to the true meaning of this act, or any article therein contained, and do not within one month next after knowledge thereof had, disclose the same to the chief customer or other officer of the port where or within whose office or charge any such offence shall be committed or done, or else to the lord treasurer, chancellor, under-treasurer or one of the barons of the exchequer, or the attorney general for the time being, shall, for every such concealment, or not disclosing such offence, as is aforesaid, forfeit and lose C. li. of good and lawful money of *England*.

The penalty of an officer of the custom-house concealing an offence.
3 H. 6. c. 3.

VIII. And be it further enacted by the authority aforesaid, That the customer of *Hull* shall have a servant or deputy continually resident at the

Where a customer shall have a deputy in another place.

1 H. 4. c. 13.

4 H. 4. c. 20.

13 H. 4. c. 5.

city of York; (2) and every other customer, comptroller and searcher of every port, shall from and after the day aforesaid, assign and appoint to and in every of the places above mentioned, and in all and every port, creek or road, where the servant, or any of them, have been continually resident by the space of ten years, or hereafter shall be, as is aforesaid, one able and sufficient deputy or servant at least; (3) and that as well all and every of the customers, comptrollers and searchers, as all and every his or their deputy or deputies, servant and servants, shall from time to time do his and their diligent attendance at the hours, times and places afore appointed, as well in the custom-house, as elsewhere, as it shall be most expedient and convenient for the speedy dispatch of the merchant, and his goods, wares and merchandize, and for the due execution of this act, in such things as to him or them shall appertain, without concealment or consenting to any thing or things which may be to the hurt or damage of your Highness, your heirs or successors, in the just answering of your Highness due customs and subsidies; (4) upon pain that every such customer, comptroller and searcher shall forfeit and lose for every offence by him or them committed or done, his or their several office or offices, an C. li. of lawful money of England; the one moiety of all which forfeiture shall be to your Highness, your heirs and successors, and the other moiety to him or them that will sue for the same in any your Highness courts, wherein no essoin, protection, wager of law or injunction, shall be admitted and allowed.

Anno quinto

ELIZABETHÆ Reginae.

C A P. V.

An act touching politick constitutions for the maintenance of the navy.

No wares may be carried from one port in this realm to another in a stranger's ship.

12 Car. 2. c.

18. f. 6.

SECT. VIII. **B**E it also further enacted by the authority aforesaid, That from the feast of St. John Baptist next ensuing, it shall not be lawful to any person or persons to cause to be laden and carried in any bottom or bottoms whereof any stranger or strangers born then be owners, shipmasters or part owners, any kind of fish, victual, wares or things, of what kind or nature soever the same shall be, from one port or creek of this realm to another port or creek of the same realm; (2) upon pain to every one that shall offend contrary to the true meaning of this branch of this present act, to forfeit all the goods so laden or carried or the value thereof.

Anno quinto

ELIZABETHÆ Reginae.

C A P. VII.

An act avoiding divers foreign wares made by handicraftsmen beyond the seas.

No person shall bring into this realm to be sold, girdles, rapiers, daggers, &c. ready wrought and made beyond the seas.

WHEREAS heretofore the artificers of this realm of England (as well within the city of London as within other cities, towns and boroughs of the same realm) that is to wit, girdlers, cutlers, saddlers, glovers, point-makers, and such like handicraftsmen, have been in their said faculties greatly wrought, and greatly set on work, as well for sustentation of themselves, their wives and families,

families, as for a good education of a great part of the youth of this realm in good art and laudible exercise, besides the manifold benefits, that by means or by reason of their knowledges, inventions and continual travel, daily and universally came to the whole estate of the commonwealth of the said realm.

II. Yet notwithstanding so now it is, that by reason of the abundance of foreign wares brought into this realm from the parts of beyond the seas, the said artificers are not only less occupied, and thereby utterly impoverished, the youth not trained in the said sciences and exercises, and thereby the said faculties, and the exquisite knowledges thereof, like in short time within this realm to decay; but also divers cities and towns within this realm of England much thereby impaired, the whole realm greatly endamaged, and other countries notably enriched, and the people thereof well set on work, to their commodities and livings, in the arts and sciences aforesaid, and to the great discouragement of skilful workmen of this realm, being in very deed nothing inferior to any stranger in the faculties aforesaid.

The several inconveniences of bringing wares ready wrought into England.

III. For reformation whereof, be it enacted by our sovereign lady the Queen's highness, and by the lords spiritual and temporal, and the commons of this present parliament assembled, and by the authority of the same, That no person or persons whatsoever from or after the feast of the nativity of St. John Baptist now next ensuing, shall bring or cause to be brought into this realm of England from the parts of beyond the seas, any girdles, harness for girdles, rapiers, daggers, knives, hilts, pummels, lockets, chapes, dagger-blades, handles, scabbards, and sheaths for knives, saddles, horse-harness, stirrups, bits, gloves, points, leather-laces or pins, being ready made or wrought, in any parts of beyond the seas, to be sold, bartered or exchanged within this realm of England or Wales; (2) upon pain to forfeit all such wares so to be brought contrary to the true meaning of this act, in whose hands soever they or any of them shall be found, or the very value thereof: the one half of the forfeiture to be to our sovereign lady the Queen's highness, her heirs and successors, and the other moiety thereof to him or them that will seize the same, or sue therefore in any court of record of the Queen's majesty, her heirs and successors, by action of debt, bill, plaint, information, or otherwise, where no wager of law, essoin or protection, shall be to him or them allowed. (3) This act to continue and endure to the end of the next parliament. 3 Car. 1. c. 4. continued to the end of the first session of the next parliament, and farther continued by 16 Car. 1. c. 4.

None shall bring into this realm the wares within mentioned ready wrought.

3 Ed. 4. c. 4.
1 R. 3. c. 13.

Anno octavo

ELIZABETHÆ Reginae.

C A P. III.

An act against carrying over sea, rams, lambs or sheep alive.

FOR sundry good causes and considerations moved in this high court of parliament, be it enacted by the authority of the same, That no manner of person or persons, of what estate, degree or condition soever he or they be, shall after the last day of February next ensuing, bring, deliver, send, receive or take, or procure to be brought, delivered sent or received, into any ship or bottom, any rams, sheep or lambs or any manner of other kind of sheep, being alive, to be carried and conveyed out of this realm of England, Wales or Ireland, or out of any the Queen's highness dominions; (2) upon the pain that every such person or persons, their aiders, abettors, procurers and comforters, shall for his or their first offence or offences, so done contrary to the true meaning of this statute, forfeit and lose all his goods

Penalty for conveying of any sheep alive out of this realm.

goods for ever; whereof the one moiety shall be to the Queen's majesty, her heirs and successors, the other moiety to him or them that will sue for the same in any court of record, wherein no essoin, protection nor wager of law for the defendant shall be admitted or allowed.

The second
offence felony.

II. And further, every such offender or offenders shall suffer imprisonment by the space of one whole year, without bail and mainprise, and at the year's end shall in some open market town, in the fulness of the market on the market-day, have his left-hand cut off, and that to be nailed up in the openest place of such market: (2) and that every person or persons eftsoons offending against this statute shall be adjudged a felon, and shall suffer death as in cases of felony.

No corruption
of blood or
forfeiture of
dower.

III. Provided always, That this act shall not extend to any corruption of blood, or be prejudicial or hurtful to any woman claiming dower by or from any such offender or offenders; any thing in this act to the contrary notwithstanding.

What justices
may hear and
determine the
offences afore-
said.

IV. And be it further enacted by the authority aforesaid, That the justices of *oyer and terminer*, justices of gaol-delivery, and justices of peace in every county and shire within this realm of *England* and *Wales*, and other the Queen's majesty's dominions, shall have full power and authority by virtue of this act, to enquire of every offender and offenders contrary to the form and effect of this act, and to hear and determine every offence and offences committed, perpetrated and done contrary to the form and effect of the same, according to the course of the laws of this realm. 3 H. 6. c. 2.

Anno decimo tertio

ELIZABETHÆ Reginæ.

C A P. IV.

An act to make the lands, tenements, goods and chattels of tellers, receivers, &c. liable to the payment of their debts.

Treasurers,
receivers and
other accom-
plices lands
shall be liable
for the pay-
ment of the
Queen's debts
by them not
paid, &c.

FOR the better security of the Queen's majesty, her heirs and successors, against such as shall have the receipt and charge of the money and treasure of her Highness, her heirs and successors, (2) be it declared and enacted by the Queen's majesty, with the assent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That all lands, tenements, profits, commodities and hereditaments, (3) which any treasurer or receiver in or belonging to any of the Queen's majesty's courts of the exchequer, wards and liveries, or duchy of *Lancaster*, treasurer of the chamber, cofferer of the household to the Queen's majesty, her heirs or successors, treasurer for the wars, treasurer of any fort, town or castle, where any garrison is or shall be kept, treasurer of the admiralty or navy, treasurer, undertreasurer or other person accountable to the Queen's majesty, her heirs or successors, for any office or charge of or within the mint, treasurer or receiver of any sums of money imprest, or otherwise, for the use of the Queen's majesty, her heirs or successors, or for provisions of victual, or for fortifications, buildings or works, or for any other provisions to be used in any the offices of the Queen's majesty's ordnance and artillery, armory, wardrobe, tents and pavilions, or revels, customer, collector, farmer of customs, subsidies, imposts or other duties within any port of the realm, collector of the tenths of the clergy, collector of any subsidy or fifteenth, receiver general of the revenues of any county or counties, answerable in the receipt of the exchequer, or in the court of wards and liveries, or the duchy of *Lancaster*, clerk of the hamper, (4) now hath, or at any time hereafter shall have, within the time whilst he or they or any of them shall

shall remain accountable; (5) shall for the payment and satisfaction unto the Queen's majesty, her heirs and successors, of his or their arrearages, at any time hereafter to be lawfully, according to the laws of this realm, adjudged and determined upon his or their account (all his due and reasonable petitions being allowed) be liable to the payment thereof, (6) and be put and had in execution, for the payment of such arrearages or debts to be so adjudged and determined upon any such treasurer, receiver, teller, customer, collector, farmer, officer or accountant, as is before-named, (7) in like and in as large and beneficial manner to all intents and purposes, as if the same treasurer, receiver, teller, customer, farmer or collector, upon whom any such arrearages or debts shall be so adjudged or determined, had the day he became first officer or accountant stood bound by writing obligatory, having the effect of a statute of the staple, to her Majesty, her heirs or successors, for the true answering and payment of the same arrearages or debts.

II. *And forasmuch as many times it may come to pass, that the Queen's highness, her heirs or successors, shall not or may not be conveniently satisfied of the debt to be determined or due upon any account or farm as is aforesaid, by way of extent, for that the yearly value of the lands extended will not satisfy her Highness, her heirs or successors, within the compass of many years, so as thereby great loss might ensue to her Highness, her heirs and successors;* (2) for remedy thereof be it further enacted, That if any treasurer, receiver, collector, farmer, customer, teller, collector of custom, subsidy or impost, or other person accountant before-mentioned, which shall from and after the feast of St. Michael the archangel now next coming receive or be chargeable with any money or treasure of our said sovereign lady the Queen, her heirs or successors, (3) and shall upon the determining of his or their account (all his and their due petitions to them upon the same account being allowed) or by reason of any farm, as aforesaid, be found in arrearages, or to owe unto our said sovereign lady the Queen, her heirs or successors, any sum or sums of money, (4) and shall not within the space of six months next after his or their accounts finished, or debt known, (having allowance of his or their due and reasonable petitions, as is aforesaid) truly satisfy and pay all such arrearages and sums of money as he or they shall owe upon determination of his or their account, or upon his or their debt known, as is aforesaid: (5) that then it shall and may be lawful to the Queen's highness, her heirs and successors, at any time, and from time to time, after the said six months ended, to make sale by her or their letters patents under the great seal of *England*, of so much of the lands, tenements and hereditaments of every such accountant or debtor so being found in arrearages or in debt, as is above-mentioned, as may suffice our said sovereign lady the Queen, her heirs or successors, for the satisfaction of his or their debt or arrearages, to be determined or adjudged upon his or their account or farm, as is aforesaid, (all due petitions being allowed, as is aforesaid) until her Majesty, her heirs or successors, be by such sale fully satisfied and paid of such arrearages and debt to be found upon account or farm, as is aforesaid.

Certain cases wherein the Queen may sell the accountants lands.

Such sale good after the death of such accountant, &c.
27 El. c. 3.
f. 2.

III. And if any overplus of money shall be received or had upon any such sale, then the same shall be paid and delivered to the accountant or farmer, or his heirs, by the officer that shall receive the money upon any of the said sales, without any further or other warrant in that behalf to be made or obtained.

Delivery of the overplus to the owner of the land.

IV. And be it further enacted by the authority aforesaid, That all the said sales to be made by the Queen's majesty, her heirs or successors, as is aforesaid, shall be good and available in law against the party accountant indebted as is aforesaid, and his heirs claiming as heirs, and against the Queen's majesty, her heirs and successors, notwithstanding any former charge or encumbrance to her Majesty, her heirs and successors, by the person or persons for whose debt or duty the same shall fortune to be sold.

The sale good against the Queen and accountant.

V. And be it further enacted by the authority aforesaid, That if any person or persons accountant or indebted as is aforesaid, shall at any time

Accomptant
purchaseth
lands in
others names.

after he or they shall become accountant or chargeable, as is aforesaid, purchase and buy, or cause to be purchased and bought, any lands, tenements or hereditaments, and cause the assurance thereof to be made in the name of any other person or persons, where the same is indeed meant or intended to the use, profit or behoof of such person accountant or indebted, or of any other person or persons, and that the same manner of purchasing, and secret uses, profits or behoof, shall be found by office or inquisition; That then all and every lands, tenements and hereditaments so to be bought or purchased, or caused to be purchased (as is before-mentioned in this last proviso) shall by virtue of this act be taken, deemed and used for the satisfaction of the arrearages and debt of every such accountant or debtor, as is above-mentioned, to all intents and purposes, as though the person or persons indebted upon his or their account or farm were thereof actually seized of such estate that was conveyed to any person or persons, by any such accountant or debtor, or by his means, as is aforesaid: (2) and that all sales to be thereof made by the Queen's majesty, her heirs or successors, for satisfaction of such debt or arrearages as shall be found, as is aforesaid, to be due and owing to our said sovereign lady the Queen, her heirs and successors, shall be of the like effect, and be used and done in such like manner and form, as is before expressed.

VI. And whereas heretofore some treasurers, tellers, receivers, collectors and others, having had charge of the Queen's majesty's money and treasure, have gotten into their hands great sums of the Queen's majesty's money and treasure since the beginning of her Majesty's reign, and have most fraudulently employed her Majesty's money and treasure which they had in their charge, in sundry wise to their own uses, partly in the purchasing her Majesty's own lands, and partly in purchasing lands of others: (2) and to the intent the same should not be liable to satisfy and pay her Majesty, her heirs and successors, of that which to her or them should appertain, have purchased the same sometimes in their own names, and sometimes in the names of sundry their friends and kinsfolks, wives or children, and yet nevertheless have taken and received the rents and revenues thereof to their own uses:

Lands purchased by accomptant since the beginning of the Queen's reign.

VII. Be it therefore further enacted and ordained by the authority aforesaid, That all and singular lands, tenements and hereditaments, which any treasurer, receiver, teller, customer, collector, officer or accountant before-named hath heretofore since the beginning of the Queen's majesty's reign purchased or caused to be purchased, to the intent the same should not be liable, as is aforesaid (the fraud and covin aforesaid being first found by office or inquisition) shall and may be seized and taken by her Majesty, her heirs and successors, and retained by her Majesty, her heirs and successors, in fee-simple, to be sold or otherwise used at her and their wills and pleasures, towards the payment and satisfaction of all and every arrearages already set or determined and adjudged, or that hereafter shall be set, determined or adjudged, upon his or their account (all reasonable and due petitions being allowed) at such rate and value as the same were purchased or bought, or caused to be purchased or bought, by any such treasurer, receiver, teller, customer or collector before named, or by any other person to their use.

The Queen shall seize only so much land as will satisfy her.

VIII. Provided always, That if the lands and tenements so to be seized, taken or sold, by her Majesty, her heirs or successors, as is last above-mentioned, do surmount, after the rate and value aforesaid, the debt and arrearages to be set, determined and adjudged upon the account of any treasurer, receiver, teller, customer, collector or accomptant before-named, that then her Majesty, her heirs and successors, shall take and seize only so much as shall amount, after the rate and value aforesaid, to the just payment and satisfaction of such debt and arrearages as hath been or shall be set, determined or adjudged upon his or their account as is aforesaid.

X. And be it also further provided and enacted by the authority aforesaid, That this act, or any thing therein contained, shall not in any wise extend

to charge any treasurer, receiver, teller, customer, collector, or accountant aforeaid, having any yearly receipt; (2) nor any their lands, tenements or hereditaments, whose yearly receipt, collection and charge, or whose whole receipt from the beginning of his charge, is not or hath not been, or hereafter shall not be, above the sum of three hundred pounds; (3) otherwise or in any other manner and form than he or they might lawfully have been charged before the making of this act; any thing herein contained to the contrary thereof notwithstanding.

Accountant whose receipt exceedeth not 300l.

XIV. Provided also, That this act, as touching only the sale of any lands or tenements, shall not extend to any lands, tenements or hereditaments, which any person or persons now have or enjoy, and have purchased or obtained *bona fide*, and not being privy or consenting unto any such intent to defraud the Queen's majesty, as is above-said: (2) and that it shall be lawful to every person and persons whose lands, tenements or hereditaments, shall by any office or inquisition be found to be fraudulently conveyed or assured, as is above-said, to have his or their lawful traverse, to every such office or inquisition; (3) and if it be found with the party that tendereth the traverse, that then he shall have the said lands out of the Prince's hands without any petition, livery or *ouster le main*, or any other suit to be had, made or used; (4) and the same being found for such person or persons so traversing, the same lands, tenements and hereditaments, shall be adjudged as not liable, chargeable, nor to be sold by force of this statute.

Lands purchased *bona fide*.

Any party grieved may have a traverse.

XV. Provided also, and be it enacted, That if the Queen's majesty, her heirs or successors, shall by any sale of lands by force of this statute be fully satisfied of the debt or arrearages of any such accountant or debtor, or any part thereof, then the sureties of such accountant or debtor shall be discharged of so much of the said debt, forfeiture and arrearage, as so shall be satisfied, and for the residue only shall be rateably according to their abilities charged; any thing in this or any other statute to the contrary notwithstanding.

If the Queen do sell the accountant's lands, his sureties shall be discharged for so much.

Anno decimo octavo

ELIZABETHÆ Reginae.

C. A. P. IX.

An act against the transporting of leather, tallow and raw hides.

WHERE in the parliament holden at Westminster in the first year of the reign of the Queen's most excellent majesty, one act was made, That the carrying of leather, tallow and raw hides out of the realm for merchandizes, should be felony: which act was made to endure but for a certain time, and afterwards was discontinued, and sithence, viz. in the first session of this present parliament renewed, to have continuance for certain years yet to come: (2) and where also in the parliament holden in the fifth year of her Majesty's reign, one other act was made, upon great advice, conference and deliberation, concerning tanners, curriers, shoemakers and other artificers occupying the cutting of leather; (3) and thereby all former acts were repealed concerning the same, by which means it was hoped that the goodness of leather, and the excess prices thereof, as also of tallow, should have been remedied, which notwithstanding daily bath increased, and yet doth; the cause whereof is, that being shipped for foreign parts, or transported out of the realm, no forfeiture is given to him or them that will seize or sue for the same: (4) for remedy whereof, be it enacted by the Queen our sovereign lady, and by the authority of this present parliament, That the said act made in the said first year, and continued in the first session of this present parliament, shall be repealed; (5) and that so much of the said act

Prohibiting the transporting of leather, &c.

act made in the said fifth year, and the provisos therein contained, as do or doth concern the transporting of leather or hides, shall be continued and duly put in execution.

The penalty for shipping or loading of any leather, tallow or raw hides, to the intent to be transported.

Farther provisions relating hereto, 13 & 14 Car. 2. c. 7. f. 5.

The forfeiture of the owner of a ship, master and mariners offending.

II. And be it further enacted, That it shall not be lawful for any person or persons to lade, ship or carry in any vessel or ship, or otherwise, any leather, tallow or raw hides, of intent to transport or carry the same into any place or places of the parts beyond the seas, or into the realm of *Scotland*, by land or by sea, other than *Scottish* hides, according to the said proviso in the said act made in the said fifth year; (2) upon the pains and forfeitures hereafter ensuing; that is to say, upon the pain of the forfeiture of the said leather, tallow or raw hides so laden or transported, and treble the value thereof, to be forfeited by the owner or owners: (3) and also the owners of the said ships or vessels, knowing of such offence, to forfeit the said ships or vessels, with all their apparel and furniture to them and every of them belonging; (4) and the masters and mariners knowing of such offence, to forfeit all their goods and chattels, and to have imprisonment by the space of one year without bail or mainprize; (5) the one moiety of all which forfeitures to be to the Queen's majesty, her heirs and successors, the other moiety to him or them that will sue for the same, by action of debt or information in any court of record; in which suit no protection nor wager of law shall be admitted.

By what means the master or owner of a ship or mariner may escape the penalty aforesaid.

III. Provided always, That if any owner of any such ship or vessel, or any master or mariner knowing any such transportation of leather, tallow or raw hides, shall within three months next after his knowledge thereof, or after his return into this realm, give good information *bona fide*, before any of the barons of the Queen's majesty's court of the exchequer, or before the lord president or council in the north, or in the marches of *Wales*, or before the head officer of any port where he shall first arrive, upon his or their oath, of the number and quantity of leather, tallow and raw hides so carried, conveyed and transported, and by whom, where, and in what ship or vessel, and afterwards shall be ready upon reasonable warning by process to justify and prove the same for the Queen's majesty, that then such owner or owners, master, mariner or mariners, shall not forfeit his or their ship, vessel or vessels, nor incur the forfeitures aforesaid; any thing herein contained to the contrary notwithstanding.

The subsidy of hides, calves-skins and tallow transported.

IV. And be it further enacted by the authority aforesaid, That every person or persons whatsoever, that shall ship or carry any leather, tallow or raw hides, otherwise than by force of the said proviso made in the said fifth year, into the parts of beyond the seas from henceforth, shall pay to the Queen's majesty, her heirs and successors, for every hide so to be carried, by the name of subsidy, the sum of ten shillings, (2) and for every dozen of calve-skins three shillings four-pence, (3) and for every hundred pound weight of tallow six shillings eight-pence.

Customers, comptrollers, and farmers shall be accountable for the said customs.

3 H. 6. c. 3.

V. And further, That all customers, comptrollers, farmers and supervisors of customs and subsidy, shall be accountant to the Queen's majesty, her heirs and successors, to pay the said custom and subsidy for all such goods entred and laden, upon the pains and penalties contained in the statute made for false concealments of customs and subsidy in the third year of the reign of King *Henry* the Sixth.

Anno vicesimo septimo

ELIZABETHÆ Reginae.

C A P. III.

An act for the explanation of an act made in the thirteenth year of the Queen's majesty's reign, intituled, An act to make the lands, tenements, goods and chattels of tellers, receivers, &c. liable to the payment of their debts.

WHERE in the parliament holden at Westminster the second day of April in the thirteenth year of the reign of our sovereign lady Queen Elizabeth, there was amongst other things an act made, intituled, An act to make the lands, tenements, goods and chattels of tellers, receivers, &c. liable to pay their debts; (2) upon which act some doubt and question hath been moved, whether the Queen's highness, her heirs and successors, might for the satisfaction of her and their debts and farms, by her or their letters patents under the great seal of England, make sale of any the lands, tenements and hereditaments, whereof her Highness, her heirs and successors, have power or authority to make sale by virtue of the same act, after the death of such accountant or debtor as is mentioned in the said act, or where the account of such accountant or debtor was not or is not made, or his or their debt known in the life-time of the same accountant or debtor:

A question arising upon the exposition of the statute of 13 El. c. 4.

II. For declaration and explaining whereof, be it declared and enacted by the authority of this present parliament, That the said act, in every part thereof, touching the power given by that recited act unto her Highness, her heirs and successors, to make sale of any the lands, tenements or hereditaments by the same act limited to be sold, is, shall and ought to be expounded and intended, as well in case where the sale is to be made after the death of such accountant or debtor, as where it is to be made in his or their life-time; (3) and also as well in case where the account is made, or the debt known within eight years after the death of such accountant or debtor, as where the same account is made, or the debt known in the life-time of the same accountant or debtor; any ambiguity or question that hath risen or grown, or may arise, grow or be conceived, upon the letter of the same act to the contrary thereof in any wise notwithstanding.

Sale of the accountant's lands after his death.

The accountant's debt, known within eight years after his death.

III. Provided always, and be it enacted by the authority aforesaid, That after the death of such accountant and debtor, as is mentioned in the said recited act, and before such time as any the lands, tenements and hereditaments, descended unto the heir of such accountant or debtor as heir unto the same accountant or debtor, shall be sold as aforesaid, a *scire facias* shall be awarded out of her Majesty's court of exchequer unto the sheriff of the county where any such lands do lie, to garnish the same heir, to shew cause why the same lands, tenements and hereditaments so to him descended as aforesaid, should not be put to sale for satisfaction of the same debts or farms in the same act mentioned, according to the tenor of the said act; whereupon if the heir do not within a convenient time upon a garnishment or two *nichils* returned, shew and prove unto the said court, that the executors or administrators of such accountant or debtor have sufficient, which ought to answer or be liable for the same debt or farm, and whereby the said debt or farm shall and may be duly and fully satisfied; That then after ten months next after such two *nichils*, or garnishment returned, the same lands, tenements and hereditaments shall be sold by her Majesty, her heirs or successors, and the money thereof coming disposed according to the true intent and meaning of the said former recited act.

Process against the accountant's heir before the sale of his lands.

And if the accountant or debtor have sufficient, which ought to answer or be liable for the same debt or farm, and whereby the said debt or farm shall and may be duly and fully satisfied; That then after ten months next after such two nichils, or garnishment returned, the same lands, tenements and hereditaments shall be sold by her Majesty, her heirs or successors, and the money thereof coming disposed according to the true intent and meaning of the said former recited act.

K

IV. And

The heir's sale good to him who is not consenting to defraud the Queen.
13 El. c. 4.

IV. And be it further enacted by the authority aforesaid, That the said recited act, and this statute of explanation also, as touching only the sale of any lands, tenements or hereditaments, to be made after the death of such accountant or debtor as is aforesaid, shall not extend to any lands, tenements or hereditaments, which any person or persons not being privy or consenting unto any such intent to defraud the Queen's majesty, her heirs or successors, as in the said recited act is mentioned, now have or enjoy, or have purchased or obtained, or before any *scire facias* so to be awarded as aforesaid, shall have or enjoy, purchase or obtain *bona fide* and upon good consideration; any thing in this act, or in the before-mentioned act to the contrary thereof in any wise notwithstanding.

To what accountants this statute of explanation shall extend.

V. Provided always, and be it enacted, That this act of explanation shall extend only unto such as have been or shall be tellers, receivers, treasurers, customers, cofferers of the household, farmers of impost, collectors, bailiffs, victuallers, and other officers of receipts and accounts unto our sovereign lady the Queen's majesty, her heirs, and successors, and to every of them, their heirs, executors and administrators, and to no other.

No sale of the heir's lands during his minority.

VII. Provided also, and be it likewise enacted, That if the heir of any accountant or debtor before-mentioned, shall happen to be within the age of one and twenty years when any such process shall fortune to be awarded, that then during the time of his or her non-age, this act or any thing therein contained shall not in any wise be extended, executed or put in ure, as touching or concerning only the selling of the lands, tenements or hereditaments of any such heir; any thing in the same act contained to the contrary in any wise notwithstanding: (2) and yet nevertheless, after such time as any such heir shall accomplish the full age of twenty-one years, all and singular the lands, tenements and hereditaments descended unto the same heir from any such debtor or accountant as aforesaid, shall at all times during the space of eight years then next ensuing, be subject and liable to be sold for the payment and satisfaction of her Majesty, her heirs and successors, according to the intent and true meaning of this act, in such manner and form to all intents and purposes, as if the same heir had been of full age at the time of the death of such debtor or accountant.

The heir's lands liable to sale eight years after he shall accomplish his full age.

No sale of lands where the accountant hath a *quietus est*.

VIII. Provided always, and be it enacted, That this act, or any thing therein contained, shall not extend to the sale of the lands, tenements or hereditaments of any such heir or heirs, for or by reason of any account, debt or farm, whereof any such debtor or accountant have or shall have a *quietus est*; or discharge in his or their life-time. 39 El. c. 7. revived by 1 Jac. 1. c. 25. s. 31.

Anno tricesimo primo

ELIZABETHÆ Reginae.

C A P. V.

An act concerning informers.

Within what times suits upon penal statutes shall be pursued.

SECT. V. **A**ND be it further enacted by the authority aforesaid, That all actions, suits, bills, indictments, or informations, which after twenty days next after the end of this session of parliament shall be had, brought, sued or exhibited, for any forfeiture upon any statute penal made or to be made, whereby the forfeiture is or shall be limited to the Queen, her heirs or successors only, shall be had, brought, sued or exhibited within two years next after the offence committed or to be committed against such act penal, and not after two years: (2) And that all actions, suits, bills or informations which after the said twenty days shall be had, brought,

brought, sued or commenced for any forfeiture upon any penal statute made or to be made, except the statute of tillage, the benefit and suit whereof is or shall be by the said statute limited to the Queen, her heirs or successors, and to any other which shall prosecute in that behalf, shall be had, brought, sued or commenced by any person that may lawfully pursue for the same as aforesaid, within one year next after the offence committed, or to be committed against the said statute; (3) and in default of such pursuit, that then the same shall be had, sued, exhibited or brought for the Queen's majesty, her heirs or successors, at any time within two years after that year ended. (4) And if any action, suit, bill, indictment or information for any offence against any penal statute made or to be made, except the statute of tillage, shall be brought after the time in that behalf before limited, that then the same shall be void and of none effect; any act or statute made to the contrary notwithstanding.

Anno secundo [vulgo primo]

JACOB I Regis.

C A P. XVIII.

An act for avoiding of deceitful buying and spending corrupt and unwhole-
some hops.

FORASMUCH as of late great frauds and deceits are generally practised and used by foreigners, merchants, strangers and others in foreign parts beyond the seas, in the false packing of all foreign hops brought into this realm of England from foreign parts, by way of merchandize here to be uttered and sold, with leaves, stalks, powder, sand, straw, and with loggets of wood, dross and other soil in very many sacks of hops for increase of the weight thereof, selling the same together for so much money as the hops are sold for, to the enriching of themselves by deceit: (2) by means of which false packing of foreign hops, the subjects of this realm have been of late years abused and deceived unto the value of twenty thousand pounds yearly at the least, besides the danger of the subjects' healths, for that in many sacks of foreign hops there is not found scarce one third part to be good and clean hops, the rest being dross and soil:

The penalty for bringing into this realm corrupted hops, or for brewing with them.

Several falsehoods practised by strangers in packing of hops.

II. For reformation whereof, Be it therefore enacted by our sovereign lord the King, and by the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That if any foreigner, stranger, native *Englishman*, denizen, merchant, or any other person or persons whosoever, do at any time or times from or after the feast of St. Michael the archangel next coming after the end of this present session of parliament, bring or cause to be brought, into this realm of England, out from any other foreign realm or dominions from beyond the seas, any hops being deceitfully or corruptly unclean, corrupt or mixt with any powder, dust, dross, sand, or any other soil whatsoever, that every person so offending therein contrary to this act, shall forfeit the same hops so brought into this realm.

A COLLECTION of STATUTES

Anno tertio

JACOBI Regis.

C A P. IV.

An act for the better discovering and repressing of popish recusants.

A gentleman,
captain, or
lieutenant
serving a fo-
reign prince,
shall be bound
to the King,
&c.

SECT. XIX. **A**ND that if any gentleman or person of higher degree, or any person or persons which hath born or shall bear any office or place of captain, lieutenant or any other place, charge or office in camp, army or company of soldiers, or conductor of soldiers, shall after go or pass voluntarily out of this realm, to serve any such foreign prince, state or potentate, or shall voluntarily serve any such prince, state or potentate, before that he and they shall become bound by obligation, with two such sureties as shall be allowed of by the officers which are hereafter by this act limited to take the same bond, unto our sovereign lord the King's majesty, his heirs or successors, in the sum of twenty pounds of current English money at the least, with condition to the effect following, shall be a felon:

The tenor of which condition followeth, viz.

XX. **T**HAT if the within bounden, &c. shall not at any time then after be reconciled to the pope or see of Rome, nor shall enter into or consent unto any practise, plot or conspiracy whatsoever against the King's majesty, his heirs and successors, or any his and their estate and estates, realms or dominions; but shall within convenient time after knowledge thereof had, reveal and disclose to the King's majesty, his heirs and successors, or some of the lords of his or their honourable privy council, all such practises, plots and conspiracies; that then the said obligation to be void.

Who shall take
the obligation,
and admini-
ster the oath.

Forfeiture for
not registering
and certify-
ing.

XXI. And that for the due execution of this branch of this present law, it shall and may be lawful to and for the customer and comptroller of every port, haven or creek, or one of them, and their or either of their deputy or deputies, and none other, to receive and accept all and every such bond and obligation to and for the uses aforesaid, and to minister and give the oath aforesaid, according to the true intent of this statute, (taking for such bond six pence and no more, and for the said oath no fee at all: (2) which said customer and comptroller shall register and certify all and every such bond and oath so taken, into the court of exchequer at Westminster once every year, upon pain of five pounds for every bond not so certified, and twenty shillings for every oath not so certified. (3) Provided always, That this last mentioned branch shall not extend to any person or persons which are already gone or shall go beyond the seas to serve any foreign prince, state or potentate, before the tenth day of June next coming, for his said going or passing before the said tenth day of June.

Anno

Anno tertio

JACOBI Regis.

C A P. V.

An act to prevent and avoid dangers which grow by popish recusants:

SECT. XXV. **A**ND be it further enacted by the authority of this present parliament, That no person or persons shall bring from beyond the seas, nor shall print, sell or buy any popish primers, ladies, psalters, manuals, rosaries, popish catechisms, missals, breviaries, portals, legends and lives of saints, containing superstitious matter, printed or written in any language whatsoever, nor any other superstitious books printed or written in the *English* tongue; (2) upon pain of forfeiture of forty shillings for every such book; one third part thereof to be to the King's majesty, his heirs and successors, one third part to him that will sue for the same, and the other third part to the poor of the parish where such book or books shall be found, to be recovered by action of debt, bill, plaint or information, in any of the King's majesty's courts of record, wherein no essoin, protection or wager of law shall be admitted or allowed, and the said books to be burned.

Popish books.

Anno septimo

JACOBI Regis.

C A P. XIV.

An act for reviving of part of a former act made in the fourth year of King Edward the Fourth, that no stranger or alien shall buy English horns unwrought; and that the warden of the horners of the city of London for the time being, should have power to search all manner of wares appertaining to their mystery in London, and twenty-four miles on every side of it.

SECT. IV. **A**ND be it further enacted by the authority aforesaid, That no person or persons whatsoever shall sell any *English* horns unwrought to any stranger, or send any *English* horns unwrought over the sea, contrary to the true meaning of the said act; (2) upon pain of forfeiture of double the value of the horns so by him or them so sold or sent; the same forfeiture to be recovered by him or them that will sue for the same by action of debt, bill, plaint or information, in any of the King's majesty's courts of record; the one moiety thereof to be to the King's majesty, his heirs and successors, and the other moiety to him or them that will sue for the same; in which suit no protection, privilege or wager of law to be admitted for the defendant.

None shall sell English horns unwrought to a stranger; or send the same over the sea, on forfeiture of double the value.

Anno septimo

JACOBI Regis.

C A P. XV.

An act concerning some manner of assignment of debts to his Majesty.

WHEREAS it is conceived that some manner of assignments of debts, if they should be made to his Majesty, his heirs and successors, the same would be inconvenient: His Majesty therefore is well pleased that it be enacted,

What debts only may be assigned to the King.

L

acted,

A COLLECTION of STATUTES

acted, (2) and be it enacted by authority of this present parliament, That no debt shall at any time after the first day of July, which shall be in the year of our Lord God one thousand six hundred and ten, be assigned to the King's majesty, his heirs and successors, by or from any debtor or accountant to his Majesty, his heirs or successors, other than such debts as did before grow due originally to the King's debtor or accountant *bona fide*; (3) and that all grants and assignments of debts to the King's majesty, his heirs or successors, which from and after the said first day of July shall be had or made contrary to the true intent of this act, shall be void and of no force; any law, custom, privilege or thing to the contrary in any wise notwithstanding.

Anno vicesimo primo

JACOB I Regis.

C A P. IV.

An act for the ease of the subject, concerning informations upon penal statutes.

Informations upon penal statutes shall be prosecuted in the counties where the offences were committed.

WHEREAS the offences against divers and sundry penal laws and statutes of this realm may better, and with more ease and less charge to the subject, be commenced, sued, informed against, prosecuted and tried in the counties where such offences shall be committed: (2) And whereas the poor commons of this realm are grievously charged, troubled, vexed, molested, and disturbed by divers troublesome persons, commonly called relators, informers and promoters, by prosecuting and enforcing them to appear in his Majesty's courts at Westminster, and to answer offences supposed by them to be committed against the said penal laws and statutes, or else to compound with them for the same: (3) For remedy whereof, be it enacted by the authority of this present parliament, That all offences hereafter to be committed against any penal statute, for which any common informer or promoter may lawfully ground any popular action, bill, plaint, suit or information, before justices of assize, justices of *Nisi prius* or gaol-delivery, justices of oyer and terminer, or justices of peace in their general or quarter-sessions, shall after the end of this present session of parliament be commenced, sued, prosecuted, tried, recovered and determined, by way of action, plaint, bill, information or indictment, before the justices of assize, justices of *Nisi prius*, justices of oyer and terminer, and justices of gaol-delivery, or before the justices of peace of every county, city, borough, or town corporate, and liberty, having power to inquire of, hear and determine, the same, within this realm of *England*, or dominion of *Wales*, wherein such offences shall be committed, in any of the courts, places of judicature, or liberties aforesaid respectively, only at the choice of the parties which shall or will commence suit or prosecute for the same, and not elsewhere, save only in the said counties, or places usual for those counties, or any of them: (4) And that the like process upon every popular action, bill, plaint, information, or suit, to be commenced, or sued, prosecuted after the end of this present session of parliament, by force of or according to the purport of this act, be had and awarded, to all intents and purposes, as in an action of trespass, *Vi & armis*, at the common law; (5) and that all and all manner of informations, actions, bills, plaints and suits whatsoever, hereafter to be commenced, sued, prosecuted or awarded, either by the attorney general of his Majesty, his heirs or successors for the time being, or by any officer or officers whatsoever for the time being, or by any common informer or other person whatsoever, in any of his Majesty's courts at Westminster, for or concerning any of the offences, penalties or forfeitures aforesaid, shall be void and of none effect; any law, custom, or usage to the contrary thereof notwithstanding.

II. And

II. And be it further enacted by the authority aforesaid, That in all informations to be exhibited, and in all bills, counts, complaints and declarations, in any action or suit to be commenced against any person or persons, either by or on the behalf of the King, or any other for or concerning any offence committed or to be committed against any penal statute, the offence shall be laid and alledged to have been committed in the said county where such offence was in truth committed, and not elsewhere: (2) And if the defendant to any such information, action or suit, pleadeth that he oweth nothing, or that he is not guilty; and the plaintiff or informer in such information, action or suit, upon evidence to the jury that shall try such issue, shall not both prove the offence laid in the said information, action, or suit, and that the same offence was committed in that county; then the defendant and defendants shall be found not guilty.

Upon default of proving that the offence was committed in the same county, the defendant shall be found not guilty.

III. And be it further enacted by the authority aforesaid, That no officer or minister in any court of record shall receive, file or enter of record any information, bill, or complaint, count or declaration, grounded upon the said penal statutes or any of them, which before by this act are appointed to be heard and determined in their proper counties, until the informer or relator hath first taken a corporal oath before some of the judges of that court, that the offence or offences laid in such information, action, suit or complaint, was or were not committed in any other county than where by the said information, bill, complaint, count or declaration, the same is or are supposed to have been committed, and that he believeth in his conscience, the offence was committed within a year before the information or suit, within the same county where the said information or suit was committed, the same oath to be there entered of record.

The informer shall make oath that the offence was committed in the same county where the suit is commenced.

IV. And be it also enacted by the authority aforesaid; That if any information, suit or action shall be brought or exhibited against any person or persons, for any offence committed or to be committed against the form of any penal law, either by or on the behalf of the King, or by any other, or on the behalf of the King and any other, it shall be lawful for such defendants to plead the general issue, that they are not guilty; or that they owe nothing, and to give such special matter in evidence to the jury that shall try the same, which matter being pleaded, had been a good and sufficient matter in law to have discharged the said defendant or defendants against the said information, suit or action, and the said matters shall be then as available to him or them, to all intents and purposes, as if he or they had sufficiently pleaded, set forth or alledged the same matter in bar, or discharge of such information, suit or action.

The defendant in an information upon a penal statute may plead the general issue.

V. Provided always, That this act, or any clause contained therein, shall not extend to any information, suit or action, grounded upon any law or statute made against popish recusants, or for or concerning popish recusancy, or against those that shall not frequent the church and hear divine service; (2) nor to any information, suit or action, for maintenance, champerty, or buying of titles; (3) nor to any suit or information, grounded upon the statute made in the first year of the reign of our sovereign lord the King, of a subsidy granted to the King, of tonnage, poundage, wool, &c. (4) nor for or concerning the concealing or defrauding the King, his heirs or successors, of any custom, tonnage, poundage, subsidy, impost or prisage; (5) or for transporting of gold, silver, ordnance, powder, shot, munition of all sorts, wool, woofels or leather, but that such offence may be laid or alledged to be in any county, at the pleasure of any informer; any thing in this act to the contrary notwithstanding. 18 El. c. 5.

Certain offences excepted.

A COLLECTION of STATUTES

Anno tertio

CAROLI Regis.

C A P. V.

An act for continuance and repeal of divers statutes.

SECT. (16) **A**N act, intituled, *An act for avoiding of deceit in selling, buying or spending corrupt and unwholsome hops*; continued until the end of the first session of the next parliament.

Anno decimo sexto

CAROLI Regis.

C A P. IV.

An act for the further relief of his Majesty's army, and the northern parts of the kingdom. E X P.

Divers statutes continued.

3 Car. 1. c. 4. continued further.

(II.) **A**ND be it enacted by the authority aforesaid, That the passing of this present act or of any other act or acts, or his majesty's royal assent to them or any of them in this present session of parliament, shall not be any determination of the said session; and that all statutes and acts of parliament which have their continuance, or were by an act of parliament made in the third year of the reign of his Majesty that now is, intituled, *An act for the continuance and repeal of divers statutes*, continued until the end of the first session of the then next parliament, shall by virtue of this act be adjudged ever since the session of parliament in the said third year, to have been of such force and effect as the same were the last day of that session, and from thenceforth until some other act of parliament be made touching the continuance or discontinuance of the said statutes and acts in the said act of the third year of his Majesty's reign continued as aforesaid.

Anno duodecimo

CAROLI II. Regis.

C A P. IV.

A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandize exported and imported.

The causes and trusts upon granting the subsidies of tonnage and poundage.

Defending the seas.

A subsidy of tonnage granted to the King.

THE commons assembled in parliament, reposing trust and confidence in your Majesty, in and for the guarding and defending of the seas against all persons intending or that shall intend the disturbance of your said commons in the intercourse of trade, and the invading of this your realm: For the better defraying the necessary expences thereof, which cannot otherwise be effected without great charge to his Majesty, (2) do, by and with the advice and consent of the lords in this your present parliament assembled, and by the authority of the same, to the intent aforesaid, give and grant unto you our supreme liege lord and sovereign, one subsidy

called tonnage, that is to say, of every ton of wine of the growth of France, or of any the dominions of the French King, or crown of France, that shall come into the port of London and the members thereof, by way of merchandize by your natural-born subjects, (3) the sum of four pounds and ten shillings of current English money, and so after that rate, and by strangers and aliens, six pounds of like money; (4) and of every ton of the like wine which shall be brought into all and every the other ports and places of this kingdom and the dominions thereof by way of merchandize by your natural-born subjects, the sum of three pounds, (5) and by aliens four pounds and ten shillings; (6) and of every butt or pipe of Muscades, Malmseys, Cuts, Tents, Alicants, Bastards, Sacks, Canaries, Malagoes, Maderaes and other wines whatsoever, commonly called sweet wines, of the growth of the Levant, Spain, Portugal, or any of them, or of any the islands or dominions to them or any of them belonging, or elsewhere, that shall come or be brought into the port of London by your natural-born subjects, the sum of forty-five shillings of current English money, and so after that rate, and by strangers and aliens, three pounds of like money; (7) and of every butt and pipe of the like wine which shall come or be brought into all, every or any the other ports and places of this kingdom and dominions thereof, by way of merchandize, by your natural-born subjects, the sum of thirty shillings, and by strangers, forty-five shillings; (8) and of every awm of Rhenish wine, or wine of the growth of Germany, that shall be brought into this your realm and the dominions thereof, by your natural-born subjects, the sum of twenty shillings of current English money, and by strangers and aliens, twenty and five shillings; (9) which several rates are the same which are expressed in a certain book of rates herein after mentioned and referred unto: (10) And also one other subsidy called poundage, that is to say, of all manner of goods and merchandize of every merchant, natural-born subject, denizen and alien, to be carried out of this realm or any your Majesty's dominions to the same belonging, or to be brought into the same by way of merchandize, of the value of every twenty shillings of the same goods and merchandizes, according to the several and particular rates and values of the same goods and merchandizes, as the same are particularly and respectively rated and valued in the said book of rates herein after mentioned and referred unto, twelve-pence, and so after that rate: (11) And of every twenty shillings value of any the native commodities of this realm or manufactures wrought of any such native commodities, to be carried out of this realm, by every or any merchant-alien, according to the value thereof in the said book expressed, twelve-pence over and above the twelve-pence aforesaid; (12) except and foreprized out of this grant of subsidy of poundage, all manner of woollen cloths, made or wrought or to be made or wrought within this realm of England, commonly called old draperies; (13) and all wines before limited to pay subsidy of tonnage; (14) and all manner of fish, English taken and brought by English bottoms into this realm, and all manner of fresh fish and bestial that shall come into this your realm; (15) and all other goods and merchandizes, which in the said book of rates are mentioned to be custom-free.

25 Car. 2. c. 6.
A subsidy of
poundage.
The duties on
tonnage, &c.
are continued,
enlarged, and
explained by
25 C. 2. c. 6.
4 & 5 W. &
M. c. 5.
6 W. & M.
c. 1.
7 & 8 W. 3.
c. 39.
8 & 9 W. 3.
c. 24. & 34.
9 & 10 W. 3.
c. 23. & 30.
11 & 12 W. 3.
c. 3. & 20.
1 Ann. stat. 1.
c. 7. & 13.
2 & 3 Ann.
c. 9.
3 & 4 Ann.
c. 5.
4 Ann. c. 6.
5 Ann. c. 19.
& c. 27.
6 Ann. c. 19.
& 22.
7 Ann. c. 7.
f. 22.
1. c. 4. & 12.
1 Geo. 2. stat.

8 Ann. c. 7. 9 Ann. c. 6. 1 Geo. 1. stat. 1. c. 11. & stat. 2. c. 12. 3 Geo. 1. c. 7. 6 Geo. 1. c. 13. 9 Geo. 1. c. 21. 10 Geo. 1. c. 10. 11 Geo. 1. c. 7. 12 Geo. 1. c. 4. & 26. 1 Geo. 2. stat. 1. c. 1. & stat. 2. c. 17. 2 Geo. 2. c. 18. & 28. 4 Geo. 2. c. 27.

II. And further, We your said commons, by the advice, assent, and authority aforesaid, do give and grant unto you, our said liege lord and sovereign, for the causes aforesaid, one other subsidy, that is to say, of and for every short woollen cloth to be exported by your natural-born subjects of this your realm, and the dominions thereof, called broad cloth, not exceeding twenty-eight yards in length, and threescore and four pounds in weight,

On woollen
cloth, 3 s. 4 d.
For aliens du-
ties, see 25
Car. 2. c. 6.

Strangers, 6 s.
8 d.

The said subsidies granted to the King during his life.

The penalty for not paying the subsidy.

Merchants strangers shall be well intreated.

A proviso for such whose goods be taken by pirates, or perished on the sea.

The customs of any goods shipped in carracks or galleys.

weight, the sum of three shillings and four-pence of current *English* money; and of every cloth of greater length and weight, proportionably, according to the same rate; (2) and of every other short cloth of old drapery of lesser length and weight, accounting so many pieces to a short cloth, as are limited and appointed thereunto by the said book of rates, to be likewise exported by your said natural-born subjects, the like sum of three shillings four-pence, and so after that rate; (3) and by strangers and aliens six shillings and eight-pence for every short cloth accounted as aforesaid; (4) which several rates are accordingly expressed in the said book of rates herein after mentioned and referred unto; (5) to have, hold, take, enjoy and perceive the subsidies aforesaid, and every of them, and every part and parcel of them, unto your Majesty, from the four and twentieth day of *June* inclusively, in the twelfth year of your Majesty's reign, for and during your Majesty's life, which God long preserve.

III. And be it further enacted by the authority aforesaid, That if any wines, goods or other merchandize, whereof the subsidies aforesaid are or shall be due, shall at any time after be shipped or put into any boat or vessel, to the intent to be carried into the parts beyond the seas, or else be brought from the parts beyond the seas into any port, place or creek of this realm or other your Majesty's dominions, by way of merchandize, and unshipped to be laid on land, the subsidy, customs and other duties due or to be due for the same, not paid or lawfully tendered to the collector thereof or his deputy, with the consent and agreement of the comptroller and surveyor there or one of them at the least, nor agreed with for the same in the custom-house according to the true meaning of this act, that then, from the said four and twentieth day of *June*, all the same wines, goods and merchandizes whatsoever, shall be forfeited to your Majesty; the one moiety of the rate thereof to your Majesty, and the other moiety to him or them that will seize the same or sue for the same; and that it may please your Majesty, That all merchants, as well denizens as strangers, coming into this your realm, be well and honestly intreated and demeaned, for such things as subsidy by this act is granted, as they were in the time of your noble progenitors and predecessors, without oppression to them to be done, paying the subsidies aforesaid.

IV. And be it further enacted by the authority aforesaid, That if any goods or merchandize as aforesaid, of any merchant being born denizen, after the said four and twentieth day of *June*, hath been or at any time hereafter during your Majesty's life shall be taken by any enemies or pirates upon the sea, or perished, in any ship or ships that shall happen to be taken or perished during your Majesty's life, whereof the subsidies and other duties aforesaid are or shall be duly paid or agreed for as aforesaid, and that duly proved before the treasurer of *England*, commissioners of the treasury or chief baron of the exchequer for the time being, by the examination of the same merchants if they be alive, or of their executors or administrators if they be dead, or by two credible witnesses at the least sworn, or other reasonable witnesses and proof sworn, then the same merchant or merchants, his or their executors or administrators, shall or may newly ship in the same port where the goods and merchandize aforesaid were or shall be customed, so much other merchandize or goods as the same goods or merchandize are or shall be lost as aforesaid shall amount unto in custom, without paying of any thing for the same; (2) so as the same proof be recorded and allowed of in the court of exchequer, and certified unto the collectors of the customs of the port where the same wares or merchandizes are to be newly shipped without custom as aforesaid: (3) And further, That every merchant-denizen who shall hereafter ship any goods or merchandize in any carrack or galley, shall pay to your Majesty all manner of customs and all the subsidies aforesaid, as any alien born out of the realm.

V. Provided

V. Provided always, That it shall and may be lawful to all and every your subjects at his and their will and pleasure, to convey and transport out of this realm, in ships and other vessels of any the subjects of this realm, all and every kind of herrings and other sea-fish, to be taken on the sea by any the subjects aforesaid, from or out of any port or harbour of this realm, to any place out of your Majesty's dominions, without paying any custom, subsidy or poundage-monies for the same herrings or other fish so carried or transported, during your Majesty's life; any thing herein before contained to the contrary notwithstanding.

VI. *And because no rates can be imposed upon merchandize imported or exported by subjects or aliens, but by common consent in parliament;* (2) Be it further enacted and declared by the authority aforesaid, That the rates intended by this present act shall be the rates mentioned and expressed in one book of rates, intituled, *The rates of merchandize*, that is to say, the subsidy of tonnage, the subsidy of poundage, and the subsidy of woollen cloths or old draperies, as they are rated and agreed on by the commons house of parliament, set down and expressed in this book, to be paid according to the tenor of the act of tonnage and poundage, from the twenty-fourth day of *June* inclusively, in the twelfth year of his Majesty's reign, during his Majesty's life, and subscribed with the hand of *Sir Harbottle Grimston*, baronet, speaker of the house of commons; (3) which said book of rates composed and agreed on by your Majesty's said commons, and also every article, rule and clause therein contained, shall be and remain during your Majesty's life, as effectual to all intents and purposes, as if the same were included particularly in the body of this present act.

No rates to be imposed on merchandize without authority of parliament.

A book of rates agreed by the commons house of parliament.

VII. And it is further enacted, That during the continuance of this present grant, where the goods exported or imported amount to the value of five pounds or more, the customers and collectors, and all other his Majesty's officers in the several ports, shall take and receive such fees and no other, as were taken in the fourth year of the late King *Jamas*, until such time as the said fees shall be otherwise settled by authority of parliament.

The fees of custom officers.

VIII. Provided always, That no person or persons, who after the four and twentieth day of *June* in the year one thousand six hundred and sixty, and before the four and twentieth of *July* in the same year, have paid, received or collected any duties or customs, according to the rates used in *April* one thousand six hundred and sixty, shall be molested or any way impeached for or concerning the payment or receipt of the said duties or any other duties by this act imposed.

A proviso for such as paid before *July* 24, 1660.

IX. And it is hereby further declared, That no person who hath shipped any goods since the said four and twentieth of *June*, and before the said four and twentieth of *July*, shall be liable to the payment of any duties therefore, other than such as were used to be paid in the said month of *April* one thousand six hundred and sixty.

X. Provided always, and be it enacted by the authority aforesaid, That it shall and may be lawful for any person or persons, immediately from and after the passing of this act, to transport, ship and carry out of this kingdom, or out of any port thereof, by way of merchandize, any of these commodities, goods and merchandizes following; that is to say, iron, armour, bandeleers, bridle-bits, halbert-heads and sharps, holsters, muskets, carbines, fowling-pieces, pistols, pike-heads, sword or rapier-blades, saddles, snaffles, styrops, calve-skins, dressed or undressed, geldings, oxen, sheep-skins dressed without the wool, and all sorts of manufactures made of leather, paying the respective rates appointed by this act and no other; any law, statutes, prohibitions and customs to the contrary notwithstanding.

Goods which may be exported immediately after the passing of this act.

XI. And be it further enacted by the authority aforesaid, That it shall and may be lawful, immediately after the passing of this act, for any person or persons to ship, carry out and transport by way of merchandize, these several

Goods which may be exported being at certain prices.

A COLLECTION of STATUTES

By 3 and 4 W. & M. c. 8. and 11 & 12 W. 3. c. 20. f. 4. the exportation of these victuals, corn and grain, &c. is made duty-free. Altered as to exportation of beef, &c. by 22 Car. 2. c. 13. f. 4. 1. W. & M. stat. 1. c. 24.

several sorts of goods following; that is to say, (2) gunpowder, when the same doth not exceed the price of five pounds the barrel: (3) And wheat, rye, pease, beans, barley, malt, and oats, beef, pork, bacon, butter, cheese, candles, when the same do not exceed in price at the ports from whence they are laden, and at the time of their lading, these prices following; that is to say, (4) Wheat the quarter, forty-shillings; rye, beans, and pease, the quarter, twenty-four shillings; barley and malt the quarter, twenty shillings; oats the quarter, sixteen shillings; (5) beef the barrel, five pounds; pork the barrel, six pounds ten shillings; bacon the pound, six-pence; (6) butter the barrel, four pounds ten shillings; cheese the hundred, one pound ten shillings; (7) candles the dozen pound, five shillings, paying the respective rates appointed by this act, and no more; any former law, statute, prohibition or custom to the contrary in any wise notwithstanding.

His Majesty, by proclamation, may prohibit transporting of gun-powder, arms and ammunition out of England: 16 Car. 1. c. 21.

An additional subsidy upon wines, over and above the fore-mentioned rates.

Security to be given by the importer. The said subsidy to be repaid upon exportation.

These twelve months enlarged to three years by 7 Geo. 1. stat. 1. c. 21. f. 10.

All wines discharged of excise.

Prizage wines not to pay any custom or subsidy.

XII. Provided always, That it shall be free and lawful for his Majesty, at any time when he shall see cause so to do, and for such time as shall be therein expressed, by proclamation to prohibit the transporting of gunpowder, or any sort of arms or ammunition into any parts out of this kingdom; any thing in this act contained to the contrary notwithstanding.

XIII. And be it further enacted by the authority aforesaid, That over above the rates herein before-mentioned, there shall be paid unto your Majesty of every ton of wine of the growth of *France, Germany, Portugal* or *Madera*, brought unto the port of *London*, or elsewhere, the sum of three pounds of current *English* money, within the space of nine months after the importing; (2) and of every ton of all other wines brought in, as aforesaid, the sum of four pounds of like current money, within the space of nine months after the importing thereof; (3) for the payment of which duties accordingly, the importer shall give good security: (4) And if any of the said wine, for which the additional duty in this clause mentioned is paid or secured at the importation, be exported within twelve months after their importation, then the aforesaid additional duty in this clause mentioned shall be returned, or the security discharged, as to so much as shall be so exported; (5) and if at the importation the importer shall pay for the same ready money, he shall be allowed after the rate of ten per cent. for a year.

XIV. And be it further enacted, That from and after the said four and twentieth day of *July*, all manner of wines whatsoever to be imported into the port of *London*, or elsewhere, shall be freed and discharged of and from the imposition of excise.

XV. Provided, and it is hereby declared and enacted, That the prizage of wines, or prize wines, ought not to pay tonnage nor custom, and shall not be charged with the payment of any custom, subsidy or sum of money imposed upon wines by this act, or any thing therein contained. 13 Car. 2. stat. 1. c. 7.

RATES INWARDS:

RATES INWARDS:

		£.	s	d	
A	DZES for coopers, the dozen	—	—	—	
	Aggets small as a beane the, C. dozen	—	—	—	
	Aggets large, the piece	—	—	—	
	Alphabets the set, containing twenty-four	—	—	—	
	Allum the hundred weight, containing 112 pound	—	—	—	
	Alpisti, or canary-feed, the hundred weight, cont. 112 pound	—	—	—	
	{ the pound	—	—	—	
	Amber { the mast, containing two pounds and an half	—	—	—	
	{ beads the pound	—	—	—	
	Anchoves, the little barrel	—	—	—	
	Andirons { or creepers of latin, the pound	—	—	—	
	{ of iron, the paire	—	—	—	
	Andlets; or males; the pound	—	—	—	
	Anvils, the hundred weight, containing 112 pound	—	—	—	
	Aneile of Barbary, the pound	—	—	—	
	Annotto, the pound	—	—	—	
	{ the bushel	—	—	—	
	Apples { the barrel, containing three bushels	—	—	—	
	{ vocat. pippins, or rennets the barrel, cont. three bushels	—	—	—	
	Aqua-vitæ { the barrel	—	—	—	
	{ the hogthead	—	—	—	
	Argall white and red, or powder, the hundred weight, containing 112 pound	—	—	—	
	Armour old, the hundred weight, containing 112 pound	—	—	—	
	Arrows for trunks the groce, containing 12 dozen	—	—	—	
	Ashes voc. { pot-ashes the barrel, containing two hundred	—	—	—	
	{ pounds weight	—	—	—	
	{ wood or soap-ashes the last, containing 12 barrels	—	—	—	
	Aule blades, the thousand	—	—	—	
	Aulgers for carpenters, the groce	—	—	—	
	Axes or hatchets, the dozen	—	—	—	
B					
	Babies, or puppets for children, the groce, containing 12 dozen	—	—	—	
	Babies heads of earth, the dozen	—	—	—	
	All other toys for children, to pay sixteen pence in twenty shillings value	—	—	—	
	Bacon { of Ireland, the flitch	—	—	—	
	{ of Westphalia, and Hamborough, or the like, the	—	—	—	
	{ hundred weight, containing 112 pound	—	—	—	
	Balkes { great, the hundred, containing 120	—	—	—	
	{ middle, the hundred, containing 120	—	—	—	
	{ small, the hundred, containing 120	—	—	—	
	Baggs { with locks, the dozen	—	—	—	
	{ with steel rings with locks, the dozen	—	—	—	
N					
	Balances	—	—	—	

A COLLECTION of STATUTES

		£.	s.	d.
Balances	{ Gold balances the groce, containing 12 dozen pair	5	6	8
vocat.	{ Ounce balances the groce, containing 12 dozen pair	2	13	4
	{ the sort containing 4 dozen	3	11	2
Balls vocat.	{ Tennis-balls, the thousand	2	0	0
	{ washing-balls the groce, containing 12 dozen	2	0	0
Bandeliers the 100,	containing five score	0	16	8
Band-strings, the dozen knots		0	10	0
Bands, vocat. Flanders bands of bone-lace, the band		10	0	0
Bands cutwork, of Flanders, or any other country		20	0	0
Bankers of verdure, the dozen pieces		4	0	0
Barbers aprons, or checks, the piece, not above ten yards		0	13	4
Barlings the hundred, containing 120		1	13	4
Barley, <i>vide</i> corn				
Barillia, or saphora to make glafs, the barrel, containing two hundred weight		1	0	0
Basket-rods, the bundle		0	6	8
Baskets, vocat. hand-baskets, or sports, the dozen		0	3	4
Bafons of latten, the pound		0	1	4
Baft { or straw-hats knotted, the dozen		0	6	8
	{ or straw-hats plain, the dozen	0	1	6
Baft { the rope		0	0	6
ropes { the bundle, containing ten ropes		0	5	0
	{ the hundred weight, containing 112 pound	0	8	0
Batterie, bashrons, or kettles, the hundred weight, containing 112 pound		9	0	0
Bayes of Florence, per yard		1	5	0
	{ of amber the pound	0	10	0
	{ of bone, the great groce, containing 12 small groce	1	10	0
	{ of box the great groce	1	10	0
Beads { of coral the pound		0	10	0
	{ of chriftal the thousand	3	0	0
	{ of glafs and wood all sorts the great groce	0	10	0
	{ of jasper square the hundred stones	2	0	0
Beaupers the piece, containing 24 or 25 yards		1	5	0
Beef { of Ireland or Scotland the barrel (a)		1	0	0
	{ or pork of Ireland or Scotland per ton	6	0	0
	{ Hawks bells, French making, the dozen pair	0	5	0
	{ Hawks bells, Noremburgh-making, the dozen paid	0	2	0
Bells vocat. { Horse bells the small groce, containing 12 dozen		0	10	0
	{ Dog bells the small groce, containing 12 dozen	0	1	4
	{ Morrice bells the small groce, containing 12 dozen	0	5	0
	{ Clapper bells the pound	0	1	0
Bell metal the hundred weight, containing 112 pound		1	13	4
Bellows the pair		0	3	4
Bitts for bridles the dozen		1	0	0
Blacking or lamp-black the hundred weight, cont. 112 pound		4	0	0
Blankets { Paris mantles coloured, the mantle		1	6	8
vocat. { Paris mantles, or others uncoloured, the mantle		1	0	0
	{ barrel boards the hundred, containing 120	0	5	0
	{ clapboards the hundred, containing 120 boards	0	15	0
Boards voc. { pastboards for books, the thousand		0	13	4
	{ Pipe boards or pipe holt the hundred, containing 120 boards	1	0	0
	{ white boards for shoemakers, the board	0	1	0
Bodkins the small groce, containing 12 dozen		0	6	8
Bomespars the hundred, containing 120		1	13	4

(a) 5 Ann. c. 8.

Relating to the CUSTOMS.

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		£.	s.	d.
Boratoes or Bombasines	{ narrow the fingle piece not above 15 yards —	6	0	0
	{ broad the fingle piece not above 15 yards of filk, <i>vide</i> filke — — — — — }	7	0	0
Books unbound	{ the basket or maund, cont. 8 bales or 2 fats —	8	0	0
	{ the fat cont. half a maund — — — — — }	4	0	0
Bosses for bridles	the small groce, containing 12 dozen — — — — —	1	0	0
Botanoes per piece	— — — — —	0	10	0
Bottles	{ of earth or stone the dozen — — — — — }	0	5	0
	{ of glasse covered with wicker the dozen — — — — — }	1	0	0
	{ of glafs with vices covered with leather the dozen — — — — — }	4	10	0
	{ of glafs uncovered the dozen — — — — — }	0	4	6
Boultel	{ of wood, vocat. sucking bottles the groce, cont. 12 dozen — — — — — }	0	10	0
	{ rains the piece — — — — — }	0	8	0
Bowes, vocat. stone-bowes of steel, the piece	{ the bale, containing twenty pieces — — — — — }	8	0	0
	{ — — — — — }	0	10	0
Bow-staves the hundred, containing six score staves	— — — — —	4	0	0
Boxes	{ fire, or tinder-boxes the groce, cont. 12 dozen boxes — — — — — }	1	0	0
	{ Nest boxes the groce, cont. 12 dozen nests — — — — — }	3	0	0
	{ Pepper-boxes the groce, containing 12 dozen boxes — — — — — }	1	2	6
	{ Spice-boxes the dozen — — — — — }	0	6	0
	{ round boxes, or French boxes for marmelade or gelly, } the dozen — — — — — }	0	4	6
	{ Sand-boxes the groce, containing 12 dozen — — — — — }	1	0	0
	{ Soap-boxes the flock, containing three score boxes — — — — — }	2	0	0
	{ touch-boxes covered with leather, the dozen — — — — — }	0	3	0
	{ touch-boxes covered with velvet, the dozen — — — — — }	0	15	0
	{ touch-boxes of iron or other metal, gilt, the dozen — — — — — }	1	0	0
Bracelets or Neck-laces	{ tobacco-boxes the groce, containing 12 dozen — — — — — }	1	10	0
	{ of glafs the small groce, cont. 12 bundles or dickers — — — — — }	0	4	0
Brafs or	{ red the small groce, cont. 12 bundles or dickers — — — — — }	0	4	0
	{ laver cocks the pound — — — — — }	0	1	4
	{ pile weights the pound — — — — — }	0	1	0
	{ trumpets the dozen — — — — — }	0	12	0
Bridles the dozen	{ lamps the dozen — — — — — }	0	10	0
	{ — — — — — }	1	0	0
Brouches of	{ latten or copper, the groce containing 12 dozen — — — — — }	0	12	0
	{ beard brushes the groce, containing 12 dozen — — — — — }	0	6	8
	{ of heath coarse the dozen — — — — — }	0	3	0
	{ of heath fine, or head brushes, the dozen — — — — — }	0	6	8
	{ of haire called head brushes, the dozen — — — — — }	0	6	8
	{ of heath vocat. rubbing brushes, the dozen — — — — — }	0	1	0
	{ of haire vocat. comb-brushes, the groce, con- } taining 12 dozen — — — — — }	0	13	4
	{ of hair vocat. weavers brushes, the dozen — — — — — }	0	5	0
Brushes vocat.	{ of hair vocat. rubbing brushes, the dozen — — — — — }	0	1	4
	{ — — — — — }	0	6	8
Brimstone the hundred weight, containing 112 pound	— — — — —	0	6	8
Bristles	{ rough or undrest, the dozen pound — — — — — }	0	5	0
	{ drest, the dozen pound — — — — — }	0	10	0
Buckrams	{ of Germany, or fine per piece — — — — — }	0	10	0
	{ of the east country the roule or half piece — — — — — }	0	5	0
	{ of French-making, the dozen pieces (a) — — — — — }	2	10	0
	{ vocat. Carricke buckrams the short piece — — — — — }	0	2	0
Buckles	{ for girdles the small groce, containing 12 dozen — — — — — }	1	0	0
	{ for girths the groce, containing 12 dozen — — — — — }	0	7	6
Buffins, Moca- does, and Lile	{ narrow the fingle piece, not above fifteen } yards — — — — — }	3	0	0
	{ broad the fingle piece, not above fifteen yards — — — — — }	4	10	0
Grograms	— — — — —			

(a) 7 & 8 W. 3. c. 20.

Bugafines

A COLLECTION of STATUTES

		£.	s.	d.
Bugafines or callico buckrams, the half piece	—	0	5	0
Bugle	{ great the pound — — — —	0	4	0
	{ small or seed bugle the pound — — — —	0	6	8
	{ lace the pound — — — —	0	8	0
Bullions for purses the groce, containing 12 dozen	—	0	10	0
Bull-rushes the load	—	1	0	0
Burrs for millstones the hundred, containing five score	—	2	10	0
Buskins of leather the dozen paire	—	4	0	0
Bustians the single piece, not above fifteen yards	—	2	0	0
Butter	{ the barrel — — — —	1	0	0
	{ of Ireland the hundred weight, cont. 112 pounds — — — —	0	10	0
	{ of brass, steel, copper or latten, the great groce, containing twelve small groce, every groce 12 dozen — — — —	2	13	4
	{ of chrystal the dozen — — — —	0	8	0
	{ of glasse the great groce, containing 12 small groce — — — —	1	6	8
Buttons	{ of thread the great groce, containing twelve small groce — — — —	1	0	0
	{ of silk the great groce, containing 12 small groce — — — —	2	0	0
	{ of fine damaske work the dozen — — — —	1	0	0
	{ of bugle the dozen — — — —	0	1	4
	{ for hankerchers the groce, containing 12 dozen — — — —	4	0	0
	{ of haire the groce, containing 12 dozen — — — —	0	4	0
C				
Cabinets,	{ or countores small the piece — — — —	2	0	0
	{ or countores large the piece — — — —	4	0	0
Cables tarred or untarred the hundred weight, containing 112 pound	—	0	13	4
Caddas or Cruell ribband the dozen pieces, every piece containing 36 yards	—	3	0	0
Calve-skins in the haire the piece	—	0	0	10
Cabogium, vide Druggs	—	—	—	—
Cameletto half silk, halfe hair, the yard	—	0	10	0
Candles of tallow the pound	—	0	0	3
Candle plates, or waiters of brass or latten the pound	—	0	1	4
Candlesticks	{ of brass or latten the pound — — — —	0	1	4
	{ of wire the dozen — — — —	0	6	8
Candleweeke the hundred weight, containing 112 pound	—	3	10	0
Callicoes fine or coarse the piece	—	0	10	0
Canes or reeds the thousand	—	2	10	0
Canes of wood	{ the dozen — — — —	0	4	0
	{ the shock containing 60 canes — — — —	1	0	0
Cant spars the hundred, containing six score	—	1	13	4
Capers the pound	—	0	0	6
Capravens the hundred, containing six score	—	3	13	4
Cap-hookes, or hooke-ends the groce, containing twelve dozen	—	0	15	0
	{ double-turfed, or cockared caps the dozen — — — —	2	8	0
	{ for children the dozen — — — —	1	0	0
Caps vocat.	{ nightcaps of sattin and velvet the dozen — — — —	3	0	0
	{ nightcaps of silk knit the dozen — — — —	4	0	0
	{ nightcaps of woollen the dozen — — — —	1	0	0
	{ nightcaps of linen the dozen — — — —	0	8	0
	{ playing cards the groce, cont. 12 dozen paire — — — —	6	0	0
Cards vocat.	{ wool cards old the dozen paire — — — —	0	6	0
	{ wool cards new the dozen pair — — — —	0	10	0
Carpets vocat.	{ of Tonney the piece, containing two yards and a half long — — — —	1	10	0

Carpets

		£.	s.	d.
Carpets vocat.	of Scotland the piece (a)	—	0	13 4
	of Cornix the carpet two yards and a half long	—	1	5 0
	Brunswicke carpets stript and unstript the piece	—	0	10 0
	China of cotton coarse the piece	—	0	4 0
	Gentish the dozen	—	3	0 0
	Turkey or Venice short the piece	—	1	10 0
	Turkey or Venice long, containing four yards and upwards	—	8	0 0
Carrells the piece, containing 15 yards	of Persia the yard square, the yard	—	2	5 0
Cases for looking glasses gilt,	of N ^o 3 and 4 the dozen	—	0	4 0
	of N ^o 5 and 6 the dozen	—	0	7 0
	of N ^o 7 and 8 the dozen	—	0	10 0
	of N ^o 9 and 10 and upwards the dozen	—	1	13 4
Cases for looking glasses ungilt,	of N ^o 3 and 4 the dozen	—	0	2 0
	of N ^o 5 and 6 the dozen	—	0	3 6
	of N ^o 7 and 8 the dozen	—	0	5 0
	of N ^o 9 and 10 the dozen	—	0	16 8
Cases	with wooden combs garnished the dozen	—	1	0 0
	with small ivorie combs garnished the dozen	—	1	6 8
	with middle sort ivorie combs garnished the dozen	—	2	0 0
	with large ivorie combs garnished the dozen	—	4	0 0
	for combs single the groce, containing 12 dozen	—	1	0 0
	for combs double the groce, containing 12 dozen	—	2	0 0
	for spectacles gilt the groce, containing 12 dozen	—	1	6 8
	for spectacles ungilt the groce, containing 12 dozen	—	0	13 4
Cattle great	for needles or pin-cases the groce, containing 12 dozen	—	0	13 4
	for needles French gilt the dozen	—	0	5 0
Caskets	imported from Ireland into England, a-piece after the rate of	—	2	10 0
	of iron small, the dozen	—	1	10 0
Cauls	of iron middle sort, the dozen	—	2	8 0
	of iron large, the dozen	—	3	0 0
Cesterns of latten the pound	of steel, the dozen	—	6	0 0
	Caviare the hundred weight, containing 112 pound	—	1	0 6
Chaffing-dishes	of linen for women, the dozen	—	0	8 0
	of silk, the dozen	—	1	6 8
Chains	of brass or latten, the pound	—	0	1 4
	of iron the dozen	—	0	13 4
Chairs of walnut-tree, the piece	for keys or purses, fine, the dozen	—	0	8 0
	for dogs, coarse, the dozen	—	0	3 4
Chamlets	unwatered or mohairs, the yard	—	0	10 0
	watered, the yard	—	0	3 0
	half silk half hair, the yard	—	0	5 0
Cheese the hundred weight, containing 112 pound	—	—	0	6 8
Cherries the hundred weight, containing 112 pound	—	—	1	0 0
Chests-boards, the dozen	—	—	1	0 0
Chests-men the groce, containing 12 dozen	—	—	0	12 0
Chests	of iron small or middle sort the piece	—	5	0 0
	of iron large the piece	—	6	13 4
	of Cyprus wood the nest, containing three chests	—	8	0 0
	of spruce or danske the nest, containing three chests	—	1	10 0
Chimney-backs	of painted the dozen	—	2	0 0
	small the piece	—	0	6 8
China-pease the pound	large the piece	—	0	13 4
	—	—	0	3 4

(a) 5 Ann. c. 8.

Chizels

		£.	s.	d.
	Chizels for joiners, the dozen	0	4	0
	Citerns, the dozen	3	0	0
	Claphoult { the small hundred, containing six score boards	0	15	0
	or { the ring, containing two small hundred	1	10	0
	Clapboard { the great hundred, cont. twenty-four small hundred	18	0	0
	Clariconds the pair	0	13	4
	Cloakes of felt the piece	2	0	0
	All manner of woollen cloths imported per yard	8	10	0
3 Geo. 1. c. 15.	Cocheneale { vocat. Sylvester, or Campeachea cochenale the pound	0	1	8
	{ of all sorts of cochenale except Sylvester and Campeachea cochenale, the pound	0	6	8
5 Ann. c. 8.	Coals of Scotland the ton	0	6	8
	{ covered with gilt leather the dozen	2	0	0
	{ covered with velvet, the dozen	4	0	0
	Coffers { with iron bars, the nest, containing three coffers	1	12	0
	{ plain the nest, containing three coffers	0	13	4
	{ painted the nest, containing three coffers	0	16	0
	Comashes out of Turkey, the piece	4	0	0
	{ for wool the pair, old or new	0	5	0
	{ of bone the pound	0	4	0
	{ of box the groce, containing twelve dozen	0	10	0
	Combes { vocat. lightwood combes the groce, cont. 12 dozen	0	6	8
	{ of horne for barbers, the dozen	0	2	0
	{ of ivorie, the pound	0	10	0
	{ vocat. horse-combs, the dozen	0	4	0
	Comfets the pound	0	2	0
	{ of iron for carpenters, the dozen	0	2	0
	Compasses { of brass, the dozen	0	4	0
	{ for ships, the dozen	0	7	6
12 Ann. c. 18.	Copper { unwrought bricks or plates round or square the hundred weight containing 112 pound or rose copper	0	10	0
	{ chaines, the chaine	0	2	0
	{ purles or plate the marke	0	6	8
	Coperas green the hundred weight, containing 112 pound	0	15	0
	Cordage or ropes tarred or untarred the hundred weight, containing 112 pound	0	13	4
	Corke tacks { of iron the thousand	0	6	8
	{ of steel the thousand	1	13	4
	{ for shoemakers, the dozen pieces	0	4	0
	Corke { of all other sorts the hundred weight, containing 112 pound	0	16	8
22 Car. 2. c. 13.	Wheat { Imported not exceeding the price of five shillings six-pence the bushel at the place of importation by the bushel	0	5	0
	{ When it shall exceed that rate by the quarter	0	6	8
	Rye { Imported not exceeding the price of four shillings six-pence the bushel at the place of importation by the bushel	0	3	4
	{ When it shall exceed that rate by the quarter	0	5	0
	Beans { Imported, not exceeding the price of three shillings six-pence the bushel at the place of importation 3 s. 4 d. by the bushel	0	3	4
	Barley { When it shall exceed that rate by the quarter	0	5	0
	Malt { When it shall exceed that rate by the quarter	0	5	0
5 Ann. c. 8.	Coverlets of Scotland, the piece	0	15	0
	Counters of latten, the pound	0	1	0
	Crossbow { laths, the pound	0	0	8
	{ threed, the pound	0	0	8
	Crossbow			

		£.	s.	d.	
Crossbow racks, the piece	—	0	10	0	
Cruses	{ of stone without covers, the hundred, cont. five score	0	10	0	
	{ of stone with covers, the hundred, cont. five score	1	6	8	
Cushions of Scotland, the dozen	—	0	10	0	5 Ann. c. 3.
Cushen-cloths	{ coarse, the dozen	2	10	0	
	{ of tapestry, the dozen	4	10	0	
Cuttle bones, the thousand	—	1	6	8	

D

Daggs with fire locks, or snaphances, the piece	—	1	0	0	
	{ blades, the dozen	1	6	8	
	{ for children, the dozen	0	4	0	
Daggers	{ of bone for children, the dozen	0	2	0	
	{ black, with velvet sheaths, the dozen	3	0	0	
	{ gilt, with velvet sheaths, the dozen	4	0	0	
Deales voc.	{ Meabro-deals, the hundred, containing six-score	4	0	0	
	{ Norway-deals, the hundred, containing six-score	5	0	0	
	{ Burgendorp-deals, the hundred, cont. six-score	12	0	0	
	{ Spruce-deals, the hundred, containing six-score	15	0	0	
Desks	{ or stays for books, the dozen	0	4	0	
	{ for women to work on, covered with woollen, the piece	0	5	0	
	{ for women, covered with velvet, the piece	0	10	0	
Dials	{ of wood, the dozen	0	3	0	
	{ of bone, the dozen	6	12	0	
Dimity, the yard	—	0	3	0	
Dogs of earth, the groce, containing twelve dozen	—	4	0	0	
	{ with caddas the piece, containing fifteen yards	1	10	0	
	{ with silk the piece, containing fifteen yards	2	0	0	
Dornix	{ with wool the piece, containing fifteen yards	1	5	0	
	{ with thread the piece, containing fifteen yards	1	0	0	
	{ French-making, the ell	0	2	6	
	{ French-making, the yard	0	2	0	
Dugeon, the hundred pieces, containing five score	—	1	0	0	
Durance or	{ with thread the yard	0	6	8	
Duretty	{ with silk, the yard	0	10	0	
Dutties, the piece	—	1	0	0	
Drugs vocat.	Acacia, the pound	0	4	0	
	Acorus, the pound	0	1	0	
	Adiantum album, the pound	0	0	8	
	Adiantum nigrum, the pound	0	0	6	
	Agaricus or agarick, trim'd or pared, the pound	1	0	0	8 Geo. 1. c. 15.
	Agaricus rough or untrim'd, the pound	0	5	0	
	Agnus castus seeds, the pound	0	1	0	
	Alkanet roots, the pound	0	1	0	
	Alohernes { syrup, the pound	0	6	8	
		{ confectio, the ounce	0	4	0
	Aloes-cicotrina, the pound	0	5	0	
	Aloes-epatica, the pound	0	2	0	
	Allum ronish or roch, the hundred, containing 112 pound	1	0	0	
	Ambergreece, black or grey, the ounce troy	3	0	0	
	Ameos seed, the pound	0	0	8	
	Amomi seeds, the pound	0	0	8	
	Anacardium, the pound	0	3	4	
	Angelica, the pound	0	1	0	
	Antimonium crudum, the hundred weight, cont. 112 pound	1	0	0	
	Antimonium preparatum or stibium, the pound	0	0	8	
	Argentum				

A COLLECTION of STATUTES

	£.	s.	d.
Argentum subline or limum, the pound, or quicksilver	0	3	0
Aristolochia longa and rotunda, the pound	0	1	4
Arspick, white or yellow, or rosafalger the pound	0	0	4
Afarum roots, the pound	0	1	0
Aspalathus, the pound	0	1	6
Affa foetida, the pound	0	1	2
Almonds bitter, the hundred weight, containing 112 pound	2	0	0
Alumen plume, the pound	0	1	0
Balaustium, the pound	0	2	6
Balsamum artificial, the pound	0	3	4
Balsamum natural, the pound	0	10	0
Bayberries, the 112 pound	0	13	4
Barley huld, or French barley, the 112 pound (a)	1	0	0
Bdellium, the pound	0	2	6
Benalbum, or rubrum, the pound	0	2	0
Benjamin of all sorts, the pound	0	5	0
Beazer stone of the East India, the ounce troy	3	0	0
Beazer stone of the West India, the ounce troy	0	10	0
Black leade, the 112 pound	1	10	0
Blata Bizantia, the pound	0	2	0
Bolus communis, or armonicus, the hundred weight, contain- ing 112 pound	0	6	8
Bolus verus the pound, or fine bole	0	0	8
Borax in paste or unrefined, commonly called Tinckull, the pound	0	3	4
Borax refined, the pound	0	13	4
Bunkins, holliwortles or pistolachia, the pound	0	2	6
Callamus, the pound	0	0	8
Camphire refined, the pound	0	5	0
Camphire unrefined, the pound	0	2	6
Cancri oculus, the pound	0	4	0
Cantarides, the pound	0	5	0
Caraway seeds, the 112 pound	1	4	0
Cardamomes, the pound	0	3	0
Carpo balsami, the pound	0	4	0
Carrabe, or fuccinum, the pound	0	1	0
Carthamus seeds, the pound	0	0	8
Cassia fistula, the pound, of all sorts	0	1	6
Cassia lignea, the pound	0	1	8
Castoreum or bevor cods, the pound	0	10	0
Cerussa, the 112 pound	1	10	0
China roots, the pound	0	6	8
Ciceres white and red, the pound	0	0	6
Ciperus longus & rotundus, the 112 pound	1	13	4
Ciperus nuts, the pound	0	0	8
Civet, the ounce troy	2	0	0
Coculus Indiæ, the pound	0	2	0
Coloquintida, the pound	0	2	0
Coral, red or white in fragments, for physical use, the pound	0	3	4
Coral whole, the pound	1	0	0
Coriander seeds, the 112 pound	1	0	0
Cortex guaci, the 112 pound	3	0	0
Cortex caperum, the pound	0	1	0
Cortex tamerisci, the pound	0	0	8
Cortex mandragoræ, the pound	0	2	0

Druggs vocat.

(a) 7 & 8 W. 3. c. 20.

			℥.	s.	d.
Drugs vocat.	Cofcus dulcis and amarus, the pound	—	0	1	8
	Cubebs, the pound	—	0	1	4
	Cumminseed, the 112 pound	—	1	13	4
	Cuscuta, the pound	—	0	1	0
	Cyclamen or panis porcinus, the pound	—	0	2	0
	Citrigo, the pound	—	0	1	0
	Cetrach, the pound	—	0	1	0
	Cinabrum or vermillion, the pound	—	0	2	6
	Copperas { white, the 112 pound	—	2	0	0
	{ blue, of Danske, or Hungary, the 112 pound	—	0	12	0
	Cambogium or gutta gambœ, the pound	—	0	3	4
	Chrystal in broken pieces for physick uses, per lb.	—	0	3	4
	Cardina, the pound	—	0	1	0
	Carolina, the pound	—	0	0	4
	Cortex winteranus, the pound	—	0	0	8
	Daucus creticus, the pound	—	0	4	0
	Diagredium or scamony, the pound	—	1	0	0
	Diptamus { leaves, the pound	—	0	1	0
	{ roots, the pound	—	0	1	6
	Doronicum, the pound	—	0	2	6
	Eleborus albus and niger, the pound	—	0	0	8
	Epithemum, the pound	—	0	1	0
	Æs ustum, the pound	—	0	1	4
	Euphorbium, the pound	—	0	0	8
	Fennel seeds, the pound	—	0	0	6
	Fenugreek, the 112 pound	—	0	15	0
	Flory, the pound	—	0	2	0
	Folium Indæ, the pound	—	0	5	0
	Fox lungs, the pound	—	0	3	0
	Frankincense of France or Parosin, the 112 pound	—	0	12	0
	Galbanum, the pound	—	0	1	6
	Galanga, the pound	—	0	1	6
	Generall, the pound	—	0	1	4
	Gentiana, the pound	—	0	0	6
	Ginny pepper, the pound	—	0	1	0
	Grana pinæ, the pound	—	0	1	0
	Green ginger, the pound	—	0	2	0
	Gum animi, the pound	—	0	1	0
	Gum armoniack, the pound	—	0	1	0
	Gum carannæ, the pound	—	0	4	0
	Gum tragagant, the pound	—	0	1	0
	Gum elemni, the pound	—	0	0	10
	Gum hederæ, the pound	—	0	4	0
	Gum lack, the pound (a)	—	0	1	0
	Gum opopanax, the pound	—	0	6	8
	Gum sarcocol, the pound	—	0	1	6
	Gum serapinum, the pound, or sagapenum	—	0	1	6
	Gum taccamahaccæ, the pound	—	0	4	0
	Grana tinctorum	—	0	2	6
	Grains of Guiney or French grains, the 112 pound	—	1	10	0
	Gum Arabeck, or Gum Seneca, the 112 pound	—	1	10	0
	Gum sandrake, or gum juniperi, the 112 pound	—	1	8	0
	Gum guiaci, the pound	—	0	4	0
	Gum caramen, the pound	—	0	0	6
	Hermodactilus, the pound	—	0	2	0

(a) 8 Geo. 1. c. 15.

P

Hypocistis,

			l.	s.	d.
Druggs vocat.	Hypocistis, the pound	—	0	2	0
	Horns of harts or stags, the hundred	—	1	10	0
	Incense or olibanum, the 112 pound	—	5	0	0
	Ireos, the 112 pound	—	2	10	0
	Isonglafs, the 112 pound (a)	—	5	0	0
	Jujubes, the pound	—	0	1	0
	Jolop, the pound	—	0	4	0
	Juniper berries, the 112 pound	—	1	0	0
	Labdanum or Lapadonum, the pound	—	0	1	0
	Lapis Callaminaris, the 112 pound	—	0	16	8
	Lapis Hematitidis, the pound	—	0	1	0
	Lapis judaicus, the pound	—	0	1	0
	Lapis lazuli, the pound	—	0	10	0
	Lapis tutiæ, the pound	—	0	1	0
	Leaves { of roses, the pound	—	0	1	0
	{ of violet or flowers, the pound	—	0	0	8
	Lentiscus or xylobalsamum, the pound	—	0	1	8
	Lignum aloes, the pound	—	0	10	0
	Lignum asphaltum, the pound	—	0	1	0
	Lignum rhodium, the 112 pound	—	0	10	0
	Lignum vitæ, the 112 pound	—	0	10	0
	Litharge of gold, the 112 pound	—	0	12	0
	Litharge of silver, the 112 pound	—	0	10	0
	Locust, the pound	—	0	1	4
	Lupines, the 112 pound	—	0	10	0
	Lentills, the pound	—	0	0	3
	Lapis contrayerva, the ounce	—	0	5	0
	Lignum nephreticum, the pound	—	0	4	0
	Madder roots, or rubea tinctorum, the pound (a)	—	0	1	0
	Manna, the pound	—	0	2	6
	Marmalade, the pound	—	0	1	0
	Mastick white, the pound	—	0	3	4
	Mastick red, the pound	—	0	1	0
	Mechoacan, the pound	—	0	2	6
	Mercury sublimat. the pound	—	0	3	0
	Mercury præcipitat. the pound	—	0	6	8
	Methridate Venitiæ, the pound	—	0	10	0
	Millium solis, the pound	—	0	1	0
	Mirabolanes dry, the pound	—	0	1	0
	Mirabolanes condited, the pound	—	0	1	8
	Mirtle berries, the pound	—	0	1	0
	Mummia, the pound	—	0	1	0
	Muske, the ounce troy	—	2	0	0
	Muske cods, the dozen	—	2	0	0
	Myrrha, the pound	—	0	3	0
	Nygella, the pound	—	0	0	8
	Nytrum, the pound	—	0	2	0
	Nutmegs condited, the pound	—	0	4	0
	Nux de benne, the pound	—	0	1	0
	Nux cupressi, the pound	—	0	0	8
	Nux indica, the piece	—	0	0	6
	Nux vomica, the pound	—	0	0	8
	Nardus Celtica, or Spica Romana, the 112 pound	—	5	12	0
	Nux pini or grana pini, the pound	—	0	1	0
	Olibanum or incense, the 112 pound	—	5	0	0

(a) 8 Geo. 1. c. 15.

Opium,

			£.	s.	d.
	Scamonic, <i>vide</i> Diagredium.				
	Scincus marinus, the piece	—	0	0	4
	Scordium, the pound	—	0	0	6
	Scorpions, the piece	—	0	0	3
	Sebestines, the pound	—	0	1	0
	Seeds for gardens of all sorts, the pound	—	0	0	8
	Seler montanus, the pound	—	0	0	8
	Semen cucumeris, cucurb. citrul. melon, the pound	—	0	0	8
	Sena, the pound	—	0	2	6
	Soldonella, the pound	—	0	0	8
	Sperma cæti fine, the pound	—	0	5	0
	Sperma cæti coarse oylie, the 112 pound	—	4	0	0
	Spica celtica, <i>vide</i> Nardus celtica, or spica Romana.				
	Sanguis hirci, the pound	—	0	1	0
	Spieknard, the pound	—	0	6	8
	Spodium, the pound	—	0	1	6
	Spunges, the pound	—	0	3	4
	Squilla, the 112 pound	—	1	5	0
	Squinanthum, the pound	—	0	3	4
	Stechados, the pound	—	0	0	10
	Staphisager, the 112 pound	—	2	0	0
	Stibium, <i>vide</i> Antimonium preparatum.				
	Storax calamita, the pound	—	0	5	0
	Storax liquida, the pound	—	0	1	0
	Succus liquiritæ, the pound	—	0	1	0
	Sulphur vivum, the pound	—	0	0	8
	Tamarindes, the pound	—	0	0	10
	Terra lemnia, the pound	—	0	5	0
	Terra figillata, the pound	—	0	3	0
	Thlaspii semen, the pound	—	0	1	0
§ Geo. 1. c. 15.	Tornfall, the pound	—	0	0	8
	Trocisci de vipera, the ounce troy	—	0	5	0
	Treacle common, the pound	—	0	2	0
	Treacle of Venice, the pound	—	0	10	0
	Turbith, the pound	—	0	5	0
	Turbith thapsiæ, the pound	—	0	2	0
	Turmerick, the pound	—	0	1	0
	Turpentine of Venice, Scio or Cyprus, the pound	—	0	1	8
	Turpentine common, the 112 pound	—	0	10	0
	Talke white, the pound	—	0	0	6
	Talke green, the pound	—	0	2	0
§ Geo. 1. c. 15.	Verdigreece, the pound	—	0	1	8
	Vernish, the 112 pound	—	2	0	0
	Vermillion, <i>vide</i> Cinabrium.				
	Vitriolum romanum, the pound	—	0	1	0
	Vmber, the hundred weight, containing 112 pound	—	1	0	0
	Viscus quercinus, the pound	—	0	4	0
	White lead, the 112 pound	—	1	0	0
	Wormseeds, the pound	—	0	3	4
	Xylobalsamum, <i>vide</i> Lentiscus.				
	Zedoaria, the pound	—	0	3	4
All drugs imported directly from the place of their growth in English-built shipping, to be rated one third part of what is charged in the book of rates, and no more.					
§ Geo. 2. c. 7.	Diamonds, pearls, precious stones and jewels, the hundred pound value	—	0	10	0

E

	£.	s.	d.
Earlings, the groce, containing 12 dozen	1	0	0
Brick stones, by the thousand	1	0	0
Flanders tiles to scowr with, the thousand	2	0	0
Gally tiles, the foot	0	1	0
Earthen ware. Paving tiles, the thousand	3	0	0
Tiles called pan tiles, the thousand	8	0	0
All other sorts of earthen ware not particularly mentioned, to pay for every twenty shillings value 1s. 6d.			
Eggs, the hundred, containing six score	0	1	8
Elephants teeth, the hundred, containing 112 pound	4	0	0
Emery stones, the hundred weight, containing 112 pound	0	8	0
Ebony wood, the hundred weight, containing 112 pound	1	0	0

F

Fannes	for corn, the piece	0	6	8	7 & 8 W. 3. c. 20.
	of paper the dozen	0	6	8	
Feathers	for women and children French-making, the dozen	2	0	0	
	for beds, the 112 pound	4	0	0	
	vocat. estridge or ostridge feathers undrest the pound	1	0	0	
Feather-beds old or new, the piece	estridge or ostridge drest, the pound	2	0	0	
		2	13	4	
Felts for cloaks, French-making, three yards and an half long, one yard and an half broad the felt		4	0	0	
Fiddles for children, the dozen		0	4	0	
Fire-shovels, the dozen		0	13	4	
Fire-shovel plates, the hundred weight, cont. 112 pound		0	13	4	
Figuretto, the yard		0	8	4	
Files, the groce, containing twelve dozen		2	0	0	
Fish vocat.	Cod-fish, the barrel	0	13	4	
	Cod-fish, the last, containing twelve barrels	8	0	0	
	Cod-fish, the hundred, containing six score	2	6	8	
	Cods-heads, the barrel	0	3	4	
	Cole-fish, the hundred, containing six score	1	0	0	
Eeles vocat.	Pimper eeles, the barrel	1	0	0	15 Car. 2.
	Shaft kine or dole eeles, the barrel	1	10	0	c. 7.
	Spruce eeles, the barrel	2	0	0	Note, That all sorts of fish English taken and brought in English ships, ought to pay no custom, as by the stat. 10 Eliz. Reg. cap. 5.
	Stub eeles, the barrel	2	6	8	
	Quick eeles, the ships lading	20	0	0	
Fish vocat.	Gull-fish, the barrel	0	6	8	
	Haddocks, the barrel	0	6	8	
	Herrings white, full or shotten, the barrel	0	8	4	
	Herrings white, full or shotten, the last, cont. 12 barrels	5	0	0	
	Herrings red, the cade, containing 500	0	8	4	
	Herrings red, the last, containing 20 cades	8	6	8	
	Lampreis, the piece	0	1	0	
	Lings of all sorts, the hundred, containing six score	3	6	8	
	Newland fish small, the hundred, containing six score	0	10	0	
	Newland fish middle sort, the hundred, cont. six score	1	0	0	
	Newland fish great, the hundred, containing six score	1	10	0	
Fish	Salmon, the barrel	2	0	0	
	Salmon girles, the barrel	0	15	0	
	Seale fish, the fish	0	13	4	

Q

Fish

		£.	s.	d.	
Fish vocat.	Stock-fish vocat.	Cropling, the hundred, containing six score	0	13	4
		Cropling, the last, containing 1000	6	13	4
		Lubfish, the hundred, containing six score	1	6	8
		Lubfish the last, containing 1000	13	6	8
		Titling, the hundred, containing six score	0	6	8
		Titling, the last, containing 1000	3	6	8
	Whiting the barrel	0	3	4	
	Flannel, the yard	0	1	8	
Flasks	covered with leather, the dozen	0	5	0	
	covered with velvet, the dozen	2	0	0	
	of horn, the dozen	0	6	8	
Flax voc.	Spruce, Muscovie, and all flax undrest, the hundred weight, containing 112 pound	1	0	0	
	drest or wrought flax, the C. wt. cont. 112 pound	15	0	0	
	Fleams to lead blood, the piece	0	0	2	
	Flocks, the hundred weight, containing 112 pound	2	0	0	
	Flutes coarse, the groce, containing twelve dozen	1	0	0	
	Freeze of Ireland, the yard	0	0	9	
	Frizado, the piece, containing 24 yards	8	0	0	
Furres vocat.		Armins, the tymber, containing forty skins	2	0	0
		Badger skins, the piece	0	2	0
		Beare skins black or red, the piece	1	0	0
		Beare skins white, the piece	2	0	0
		Beaver skins, the whole piece	0	6	8
		Beaver wombes, the piece	0	1	8
		white tawed, the hundred, cont. five score skins	2	0	0
		black tawed, the dozen skins	1	6	8
		black untawed, the hundred, cont. five score skins	3	10	0
		Poules the fur, containing four paines	1	0	0
		Navern, the hundred legs, containing five score	0	8	4
		Rumney, the hundred legs, cont. five score	0	6	8
		untawed, the tymber, containing forty skins	0	6	8
		tawed, the tymber, containing forty skins	0	8	0
		seasoned, the paine	1	0	0
		stagg, the paine	0	12	6
		skins, the hundred, containing five score	2	0	0
		poults, the hundred, containing five score	1	0	0
		poults, the mantle	0	6	3
wombes, the paines or mantle	0	6	3		
	Dockerers, the tymber, containing forty skins	0	13	4	
Fitches	the tymber, containing forty skins	0	13	4	
	the paine or mantle	0	12	6	
Foxes	the black fox skin	10	0	0	
	the ordinary skin	0	1	4	
	the paine or mantle	0	15	0	
	wombes, poules, or pieces the paine	0	10	0	
	backs the dozen	0	13	4	
	tailes, the paine or mantle	0	12	6	
	with tailes, the piece	0	3	4	
Foynes	without the tailes, the piece	0	4	0	
	raw, the piece	0	1	0	
	poults, the hundred, containing five score	1	6	8	
	wombes seasoned, the paine or mantle	1	6	8	
	wombes stag, the paine or mantle	0	15	0	
	untawed, the tymber, containing forty skins	0	8	4	
	tawed, the tymber, containing forty skins	0	12	6	
Jennets	black, raw, the skin	0	12	6	
	black, seasoned, the skin	0	16	8	
				Jennets	

		£.	s.	d.
Furres vocat.	Jennets { gray, raw, the skin	0	3	0
	Jennets { gray, seasoned, the skin	0	4	0
	Letwis { tawed, the tymber, containing forty skins	0	8	4
	Letwis { untawed, the tymber, containing forty skins	0	6	0
	Leopards skins the piece	1	5	0
	Leopards wombes the paine	5	0	0
	Lewzernes skins, the piece	2	10	0
	the tymber, containing forty skins	10	0	0
	the paine or mantle	9	0	0
	Martrons { poult, the paine or mantle	0	10	0
	Martrons { gills, the tymber, containing forty skins	0	12	0
	Martrons { tails, the hundred, containing five score	2	0	0
	Miniver, the mantle	0	13	4
	Minkes untawed, the tymber, containing forty skins	3	0	0
	Minkes tawed, the tymber, containing forty skins	4	0	0
	Moule skins, the dozen	0	0	6
	Otter skins, the piece	0	5	0
	Ounce skins, the piece	0	12	6
	Sables of all sorts, the tymber, containing forty skins	30	0	0
	Weazle skins, the dozen	0	0	4
Fustians vocat.	Wolf skins tawed, the piece	1	10	0
	Wolf skins untawed, the piece	1	3	0
	Wolverings, the piece	0	12	6
	Amsterdam, Holland or Dutch fustians the piece, contain- ing two half pieces, of fifteen yards the half piece	8	0	0
	Barmilians, the piece, containing two half pieces	8	0	0
	Cullen fustians, the piece, containing two half pieces	8	0	0
	Holmes and Bevernex fustians, the bale, containing forty- five half pieces	80	0	0
	Holmes and Bevernex fustians, the piece, containing two half pieces	3	14	0
	Jeane fustians, the piece, containing two half pieces	3	7	0
	Millain fustians, the piece, containing two half pieces	8	0	0
	Naples fustians, tripe or velure plain, the half piece, con- taining seven yards and a half	4	0	0
	Naples fustians, tripe or velure plain, the piece, contain- ing fifteen yards	8	0	0
	Naples fustians, tripe or velure plain the yard	0	10	0
	Naples fustians wrought, vocat. Sparta velvet, the half piece, containing seven yards and an half	6	0	0
	Naples fustians wrought, or Sparta velvet the yard	0	16	0
	Osborn or Augusta fustians, the piece, containing two half pieces	4	10	0
	with silk, the yard	0	8	0
	of weazel the piece, containing two half pieces	8	0	0
	Fuffes of cloves, the pound	0	3	4
G				
	Gadza of all sorts without gold or silver, the yard	0	2	8
	Gadza striped with gold or silver, the yard	0	5	0
	Gally dishes, the dozen	0	2	6
	Garnets { small rough, the pound	1	0	0
	Garnets { small or great, cut, the pound	3	0	0
	Gantlets, the pair	0	4	0
	Garters of silk French-making, the dozen pair	3	0	0
	Gauls the hundred weight, containing 112 pound (a)	2	0	0
	Gimlets for vintners, the dozen	0	8	0
	(a) 8 Geo. 1. c. 15.			

Girdles

		£.	s.	d.
Girdles	of cruel, the groce containing twelve dozen	2	13	4
	of leather, the groce containing twelve dozen	3	6	8
	of filk, the dozen	2	0	0
	of velvet, the dozen	4	0	0
	of woollen, the dozen	1	12	0
	of counterfeit gold and silver, the dozen	1	0	0
Glasses for windows vocat.	Burgundy white, the chest (a)	3	15	0
	Burgundy coloured, the chest	5	5	0
	Normandy white, the case	1	10	0
	Normandy coloured, the case	3	15	0
	Rhenish the way or web, containing sixty bunches	4	10	0
Drinking glasses, vocat.	Muscovy glass or flude, the pound	0	2	0
	Venice drinking glasses the dozen	0	18	0
	Flanders drinking glasses, the hundred glasses	1	5	0
	Scotch and French drinking glasses, the hundred, containing five score	0	15	0
	coarse drinking glasses, the dozen	0	3	0
Glasses vocat.	Burning glasses, the dozen	0	3	0
	Balme glass, the groce containing twelve dozen	0	7	6
	Vials, the hundred containing five score	0	15	0
	Water glasses, the dozen	0	12	0
Looking- glasses	half-penny ware, the groce containing twelve dozen	0	8	0
	penny ware, the groce containing twelve dozen	0	16	0
	of steel small, the dozen	0	13	4
	of steel large	1	6	8
	of cristal small, the dozen under N° 6.	1	10	0
	of cristal middle sort, the dozen N° 6.	3	0	0
	of cristal small, the dozen N° 7, 8, 9, 10.	6	0	0
Hour glasses	of cristal, the dozen N° 11, 12.	45	0	0
	of Flanders making coarse, the groce cont. 12 dozen	3	0	0
	of Flanders making, the dozen fine	1	0	0
	of Venice making, the dozen	3	0	0
	Glass stone plates, for spectacles rough the dozen	1	0	0
Glas plates or fights for looking glas- ses unfild,	of cristal small, under N° 6. the dozen	1	0	0
	of cristal, N° 6. the dozen	2	0	0
	of cristal, N° 7, 8, 9, 10. the dozen	4	0	0
	of cristal, N° 11, 12. the dozen	30	0	0
Glas pipes	small, the pound	0	7	6.
	great, the hundred weight containing 112 pound	7	10	0
	All other glass manufacture not above particularly rated, except glass beads, rated at per pound	0	1	6
	Glew, the hundred weight containing 112 pound	1	0	0
	Globes small, the pair	3	0	0
	Globes large, the pair	6	0	0
Gloves	of Bridges or French making, the groce cont. 12 dozen	2	10	0
	of Canary, Millen or Venice, unwrought, the dozen pair	1	0	0
	of Canary, Millen, Venice or French wrought with gold or silver, the dozen pair	4	0	0
	of Vandon, the dozen pair	0	10	0
	of silk knit, the dozen pair	2	0	0
	of Spanish plain, the dozen pair	0	15	0
	Bridges gold and silver, the pound containing 16 ounces Hab. de poiz	0	13	4
Gold and silver thread coun- terfeit, voc.	Cap gold and silver, the pound containing 16 ounces Hab. de poiz	1	0	0
	Copper, gold and silver upon quills and rolls, or rolls, or in skain, the pound cont. 16 ounces Hab. de poiz	0	10	0

		£.	s.	d.
Gold and silver thread counterfeit, voc.	Cullen gold and silver, the mast containing two pound and a half at 12 ounces to the pound	1	6	8
	French copper gold and silver, the mark cont. 8 ounces Hab. de poiz	0	5	0
	Lyons copper, gold and silver double gilt, the mark containing 8 ounces Hab. de poiz	1	6	8
Gold and silver thread right, voc.	Venice, Florence or Milain gold and silver the pound containing 12 ounces Venice weight	3	6	8
	French and Paris gold and silver the mark cont. 11 ounces and $\frac{1}{2}$ Venice weight	2	0	0
Gold foile, the small groce containing 12 dozen		0	6	8
Gold paper, the small groce containing 12 dozen		0	13	4
Grains French or Guiney, the pound		0	0	8
Graine	or scarlet powder the pound	0	6	8
	of Sevil in berries and grains of Portugal or Rotta, the pound	0	3	4
Grindle stones the chalder		1	6	8
Almonds, the hundred weight, cont. 112 pound		6	0	0
Anniseeds, the hundred weight, cont. 112 pounds		3	0	0
Cloves, the pound		0	10	0
Corrants, the hundred, containing 112 pound		6	0	0
Dates, the hundred weight, cont. 112 pound		6	0	0
Ginger	of the East Indies, the pound	0	3	0
	of the West Indies, the pound	0	1	4
Licoris, the hundred weight, cont. 112 pound		1	10	0
Maces, the pound		1	0	0
Nutmegs, the pound		0	8	0
Pepper, the pound		0	3	4
Pepper imported directly from the place of its growth in English-built shipping, the pound		0	1	8
Sinamon, the pound		0	6	8
Reifins	great, the hundred weight, cont. 112 pound	1	10	0
	of the sun, the hundred weight, containing 112 pound	2	0	0
	of Smyrna black, the hundred weight, containing 112 pound	1	0	0
Figs, the hundred weight, cont. 112 pound	of Smyrna red, the hundred weight, containing 112 pound	1	13	4
	Prunes, the hundred weight, cont. 112 pound	0	15	0
	candy brown, the hundred weight, containing 112 pound	10	0	0
Sugar	candy white, the hundred weight, containing 112 pound	15	0	0
	Muscovadoes, the hundred weight, containing 112 pound	4	0	0
	refined double, or single in loaves, the hundred weight, containing 112 pound	17	0	0
Saint Thome and Pannellis, the hundred weight, containing 112 pound	white, the hundred weight, cont. 112 pound	2	0	0
	white, from the English plantations, the hundred weight, cont. 112 pound	7	6	8
	brown, and Muscovadoes, from the English plantations, the hundred weight, containing 112 pound	5	0	0
		1	10	0
All spicery, except pepper, imported directly from the place of its growth in English-built shipping, to be rated one third part of what is charged in the book of rates, and no more.				

		£.	s.	d.
Grogrins	Turkie, the yard	0	3	9
Guns voc.	{ callivers, the piece	0	5	0
	{ muskets, the piece	0	10	0
Gunpowder vocat.	{ Serpentine, the hundred weight, cont. 112 pound	5	0	0
	{ Corn-powder, the hundred weight containing 112 pound	8	0	0
H				
Halberds	{ gilt, the piece	0	13	4
	{ ungilt, the piece	0	3	4
Hammers	{ with wooden handles or without, the dozen	0	4	0
	{ vocat. Horsemens hammers, the dozen	0	13	4
Handkerchers,	the dozen	3	0	0
Harnes roses,	the thousand	0	1	0
Harnes voc.	{ Corselets compleat, the piece	1	0	0
	{ Curats, the piece	0	12	6
	{ Morians or head-pieces graven, the piece	0	10	0
	{ Morians or head-pieces plain, the piece	0	5	0
Harpstrings or catlings	the groce, containing 12 dozen	0	5	0
Hatbands,	the groce, containing 12 dozen	5	0	0
Hats	{ of beaver wool or hair, the hat	10	0	0
	{ of Bridges, the dozen	10	0	0
	{ Dutch felts, or hats made of wool, the piece	1	0	0
	{ Spanish or Portugal felts, the dozen	5	0	0
	{ of silk, French-making, the dozen	3	0	0
	{ of straw, vide Bast.			
	{ of Venice, the dozen	3	0	0
Hawkes voc.	{ of wool or worsted trimmed, the dozen	3	0	0
	{ Faucons, the hawk	4	0	0
	{ Goshawks, the hawk	3	6	8
	{ Jerfaucons, the hawk	4	10	0
	{ Jerkins, the hawk	3	6	8
	{ Lanners, the hawk	4	0	0
	{ Lannarets, the hawk	2	0	0
Hawks	{ Taffels of all sorts, the hawk	2	0	0
	{ Hawks hoods, the gross, containing 12 dozen	1	6	8
Hair bottoms for fives,	the gross, containing 12 dozen	0	10	0
Hair voc.	{ Camels hair, the pound	0	13	0
	{ Elkes hair for saddles, the hundred weight, contain-			
	{ ing 112 pound	0	12	6
Headings for pipes, hogsheds or barrels, the hundred, contain-	{ Goats hair, the pound	0	1	2
	{ ing six score	0	6	8
	{ Heath for brushes, the hundred, containing 112 pound	1	0	0
	{ Hemp short drest, the hundred weight, contain-			
Hemp vocat.	{ ing 112 pound	8	0	0
	{ Cullen and steel hemp, and all other sorts of drest			
	{ hemp, the hundred weight, cont. 112 pound	10	0	0
	{ Spruce, Muscovia, and all other rough hemp,			
Hides vocat.	{ the hundred weight, containing 112 pound	0	13	4
	{ Buff hides, the hide	0	10	0
	{ Cows-hides of Barbary and Muscovia, the hide	0	2	4
	{ Cow or horse hides tanned, the piece	0	10	0
	{ Cow or horse hides in the hair, the piece	0	2	6
	{ India hides, the hide	0	4	2
All other hides in the hair or undrest half the custom.				
Red or Muscovia hides, tanned collared or uncollared, the hide				
				0 6 8
				Hills

	£.	s.	d.
Hilts for swords or daggers, the dozen	2	0	0
Honey { the barrel	2	0	0
{ the tonne	12	0	0
Hoops { of iron for pipes or hogheads, the hundred weight,			
{ containing 112 pound	1	6	8
{ for coppers the thousand	1	6	8
Hops the hundred weight, containing 112 pound	15	0	0
Horses and mares, the horse or mare	10	0	0
Hose of cruel, vocat. Mantua hose, the pair	0	10	0

I

Jeate, the pound	0	3	4
Jews-trumpes, the groce, containing 12 dozen	0	10	0
Imperlins blue or red, the dozen	1	10	0
Ink for printers, the hundred weight, containing 112 pound	2	0	0
Ink-horns { the groce, containing twelve dozen	3	0	0
{ of brass, the dozen	0	12	0
{ unwrought, the pound	0	2	6
Incle { wrought, the dozen pound	8	0	0
{ roubles, the dozen pieces, containing 36 yards the piece	6	0	0
Indico of Turkey of the West Indies, or rich Indico, the pound	0	3	4
Indico dust, the pound	0	1	8
Indico English plantation, the pound	0	12	0
Instruments for { Bullet scrues, the dozen	0	4	0
barbers, and { Incision sheers, the dozen	0	2	0
chirurgions, { Sets, the bundle, containing 16	0	5	0
vocat. { Paices or tooth drawers, the dozen	0	5	0
{ Plulicanes, the dozen	0	5	0
{ Trepanes, the dozen	0	10	0
{ Amys, Spanish, Spruce and Swedish, the tun	7	0	0
{ backs for chimneys small, the piece	0	6	8
{ backs for chimneys large, the piece	0	13	4
Iron { bands for kettles, the hundred weight, cont. 112 pound	2	0	0
{ fire irons, the groce containing 12 dozen	0	10	0
{ hoops, the hundred weight, containing 112 pound	1	6	8
{ stones, the piece	5	0	0
Juice of lemons, the pipe	4	0	0
Ivory, the pound	0	10	0

K

Keyknops, the groce, containing 12 dozen	1	0	0
{ Almain, Bohemia, and all other coarse knives, the			
{ dicker containing ten knives	0	3	0
Butchers knives, the dicker containing ten knives	0	3	0
Carving knives, the dozen	3	0	0
Collen knives, the groce, containing 12 dozen	8	0	0
Knives { French knives, the groce, containing 12 dozen	8	0	0
{ Glovers knives the bundle containing six knives	1	10	0
{ Pen knives the groce containing 12 dozen	1	10	0
{ Sker knives, the dicker, containing ten knives	0	3	0
{ Stock knives ungilt, the dozen stocks	4	0	0
{ Stock knives gilt, the dozen stocks	6	0	0

Lace

A COLLECTION of STATUTES

L

		£.	s.	d.
Lace voc.	Bone-lace of thread, the dozen yards	4	0	0
	Brittain-lace, the groce cont. 12 dozen yards	6	0	0
	Cruel-lace, the small groce cont. 12 dozen	8	0	0
	Gold and silver lace, the pound cont. 12 ounces troy	12	0	0
	Gold and silver lace, the ounce troy	1	0	0
	Pomet-lace, the groce containing 12 dozen yards	2	0	0
	Purle or antlet lace of thread, the groce cont. 12 dozen	1	0	0
	Silk bone lace, the pound containing 16 ounces	11	0	0
	Silk-lace of all other sorts, the pound cont. 16 ounces	10	0	0
Ladles vocat. melting-ladles, the hundred weight, containing				
	112 pounds	2	0	0
Lapis magnat. false, the pound				
		0	3	0
Lattin voc.	black lattin, the hundred weight, cont. 112 pound	2	0	0
	shaven lattin, the hundred weight, cont. 112 pound	3	6	8
Lead-ore, the ton				
		4	0	0
Lemons pickled, the pipe				
		4	0	0
Lemon water	the ton	10	13	4
	the gallon	0	0	11
Leather voc.	Basil leather, the dozen	20	0	0
	Spanish leather, or Cordevant, the dozen skins	5	0	0
	Spruce or Dansk leather, the dozen skins	2	0	0
	Hangings gilt, the piece	4	0	0
	Leather for masks, the pound	0	6	8
Turkey and East-India Cordevant the dozen				
		2	0	0
Leaves of gold, the hundred leaves containing five score				
		0	5	0
Lewers for hawks, the piece				
		0	1	4
Lyme for diers, the barrel				
		0	5	0
Lines of Hamborough for ships, the piece				
		0	0	6
Lin-feed, the bushel				
		0	5	0
Linnens blue, or red, the dozen				
		1	10	0
Callicoes	fine or coarse, the piece	0	10	0
		1	0	0
Cambrick	the half piece, cont. six ells and an half	1	0	0
	the piece, cont. 13 ells	2	0	0
Linnen cloth or	Dutch barras and Hefkens canvas the hundred ells, containing six score	3	10	0
	French or Normandy canvas, and line narrow, brown or white, the hundred ells, cont. six score	6	0	0
	French canvas and line broad for tabling, being an ell and half a quarter and upwards, the hundred ells containing six score	15	0	0
	Packing canvas guttings, and Spruce canvas, the hundred ells, containing six score	2	10	0
	Poledavies the bolt, containing 28 ells	1	0	0
	Spruce Elbing or Quinsborow canvas, the bolt, containing 28 ells	0	15	0
	Striped or tufted canvas with thread, the piece, containing fifteen yards	2	0	0
	Striped, tufted or quilted canvas with silk, the piece containing fifteen yards	4	0	0
	Striped canvas with copper, the piece containing fifteen yards	4	0	0
	Vandalose or Vittery canvas, the hundred ells, containing six score	5	0	0
	working canvas for cushions narrow the hundred ells, containing six score	3	0	0

		£.	s.	d.
Canvas vocat.	working canvas broad, the hundred ells, cont. 6 score	5	0	0
	working canvas of the broadest sort, the hundred ells, containing six score	6	0	0
Damask	Tabling of Holland making, the yard	1	0	0
	Towelling and napkenning, of Holland making, the yard	0	7	0
	Tabling of Silesia making, the yard	0	4	0
	Towelling and napkenning of Silesia making, the yard	0	1	4
Diaper	Tabling of Holland making, the yard	0	9	0
	Towelling and napkenning of Holland making, the yard	0	3	0
	Napkins of Holland making, the dozen	1	16	0
	Tabling of Sletia making, the yard	0	3	4
Lawns	Towelling and napkenning of Sletia making, the yard	0	1	4
	the half piece, containing six ells and a half	1	0	0
	the piece, containing thirteen ells	2	0	0
	voc. Callico lawns, the piece. <i>Vide Callicoës.</i>			
Flanders Holland cloth	voc. French lawns, the piece	1	10	0
	voc. Sletia lawns, the piece containing between four and eight yards	0	10	0
	Flemish cloth			
	Gentish cloth			
Linnen cloth or	Isingham cloth			
	Overisils cloth			
	Rouse cloth			
	Brabant cloth			
	Embden cloth			
	Freeze cloth			
	Brown Holland			
British, the hundred ells, containing five score	the ell	0	5	0
	Bag Holland			
British, the hundred ells, containing five score		6	13	4
Cowseild cloth or plats, the ell		0	1	8
Driling and pack duck, the hundred ells cont. six score		2	0	0
Elbing or Dansk cloth double ploy the ell		0	1	8
Hamborow and Sletia cloth broad, the hundred ells, containing 120 white or brown		10	0	0
Hamborow cloth narrow, the hundred ells cont. six score		8	0	0
Hinderlands, Middlegood, Headlake and Muscovia linnen narrow, the hundred ells, containing six score		2	13	4
Irish cloth, the hundred ells, containing six score		2	0	0
Lockerams vocat.	Treager, greft and narrow or common dowlas, the piece, containing 106 ells	5	0	0
	Broad dowlas, the piece, containing 106 ells	5	0	0
Ministers, the roul, cont. 1500 ells, at 5 score to the hundred		56	13	4
Ozenbrigs, the roul, cont. 1500 ells, at 5 score to the hundred		60	0	0
Soultwich, the hundred ells, containing six score		4	0	0
Polonia, Ulsters, Hannover, Lubeck, narrow Sletia, narrow Westphalia, narrow Harford, plain napkenning, and all other narrow cloth of high Dutchland and the east country, white or brown, and not otherwise rated; the hundred ells, containing six score		4	0	0
All linnen of Germany or Highdutchland and Seletia, not above three quarters and a half broad, shall be accounted narrow linnen; and all above that breadth shall be accounted broad, and pay accordingly.				
Strasborough or Hamborow linnen, the ell		0	3	0
Twill and ticking of Scotland, the hundred ells, cont. 6 score		3	0	0
				All

A COLLECTION of STATUTES

All linnen shall pay one full moiety over and above what is before rated, for which additional duty the importer, giving security at the custom-house, shall have 12 months times for payment of the same, from the time of the importation; or in case such importer shall pay ready money, he shall have 10 per cent. of the laid duty abated to him: And if any of the said linnens for which this said duty is paid or secured at the importation, be exported within twelve months after their importation, then the aforesaid duty shall be wholly repaid, or the security vacated as to what shall be so exported.

Locketts or chapes for daggers, the groce, containing 12 dozen	0	13	4
Budget or hanging locks, small, the groce, containing 12 dozen	1	10	0
Hanging-locks, large, the groce, containing 12 dozen	3	0	0
Lutes { Cullen making with cases, the dozen	8	0	0
{ Venice making with cases, the dozen	24	0	0
Lutestrings { Catlings, the groce, containing 12 dozen knots	0	2	8
{ Minikins, the groce, containing 12 dozen knots	1	6	8
Litmus, the hundred weight, containing 112 pound (a)	1	0	0

M

Croppe madder, and all other bale madder, the hundred weight, containing 112 pound	1	10	0
Madder voc. { Fat madder, the hundred weight, containing 112 pound	0	16	8
{ Mull madder, the hund. weight, containing 112 pound (a)	1	0	0
Magnus, the hundred weight, containing 112 pound	1	0	0
Maps printed, the ream	4	0	0
Masks { of velvet, the dozen	3	0	0
{ of satin, the dozen	2	0	0
{ for ships small, the mast	0	0	4
Masts { middle, the mast	0	0	0
{ great, the mast	1	0	0
Match for guns, the pound	0	0	2
Mats of Russia, the mat	0	0	6
Malt and barley, <i>vide</i> Corn			
Meal of wheat or rye, the last, containing 12 barrels	0	0	0
Medlars, the basket, containing two barrels	0	0	0
Melasses of Rameales, the ton	13	6	8
Messelanés, the piece, containing 30 yards	9	0	0
The single piece, containing 14 yards of Sletia-making	1	16	0
Metheglin, the hoghead	1	0	0
Mithridate, the pound	1	0	0
Mocado ends, the dozen pound	4	0	0
Mortars and pestles of brass, the pound	1	0	4
Mustard-seed, the hundred weight, containing 112 pound	0	10	0
Mittins of Wadmoll, the dozen pair	0	9	0

N

Chair-nails, the thousand	0	13	4
Copper-nails, rose-nails, and saddlers nails, the sum containing 10000	0	13	4
Head-nails, the barrel	8	0	0
Harrows-nails, the sum, containing 10000	1	0	0

(a) 8 Geo. 1. c. 15.

Nails

Nails voc.	Small-nails, the half barrel	8	0	0
	Spring-nails, the sum containing 10000	0	6	8
	Tenter-hooks, the thousand	0	5	0
Napkins	French-making, the dozen	0	12	0
Neats-tongues	of Russia, the piece	0	0	2
	the barrel	0	10	0
	the dozen	0	2	6
Nickerchers of Flanders-making,	the dozen	6	0	0
	the dozen thousand	3	0	0
Needles	voc. Pack-needles, the thousand	0	13	4
	voc. Sail-needles, the thousand	0	6	8
Nutmegs	pickled, the piece	0	0	4
Nuts voc.	small nuts, the barrel	0	10	0
	wall-nuts, the barrel	0	6	8
Oakham,	the hundred weight, containing 112 pound	0	10	0
Oaker,	the barrel	1	6	8
Oars	the piece	0	1	0
	the hundred, containing six score	6	0	0
Oats,	the quarter, containing 8 bushels	0	4	0
Oyl voc.	Rape and linseed oyl, the ton	7	0	0
	Sivil oyl, Majorca oyl, Minorca oyl, Apuglia, Province oyl, and Portugal oyl, the ton	32	0	0
	Sallet oyl, the gallon	0	5	0
	Train oyl of Greenland, the ton	8	0	0
	Train oyl of Newfoundland, and the like sort, the ton	6	0	0
	All train oyl, or fish oyl of foreign fishing, the ton	1	0	0
Olives,	the hoghead	8	0	0
	the barrel	0	2	4
Onions	the hundred bunches	0	16	8
	feed, the hundred weight, containing 112 pound	4	0	0
Orchal,	the hundred weight, cont. 112 pound	2	0	0
Oranges and lemons,	the thousand	1	0	0
Orsedew,	the dozen pound	1	6	8
Packthread	in fkeins, the hundred pound	3	0	0
	voc. Bottom thread, the hundred pound	2	10	0
Pans voc.	dripping and frying-pans, the hundred weight, cont. 112 pound	3	0	0
	warming-pans, the dozen	3	0	0
Paper voc.	Blue paper, the ream	0	10	0
	Brown paper, the bundle	0	3	0
	Cap paper, the ream	0	7	0
	Demy paper, the ream	0	12	0
	Ordinary printing and copy paper, the ream	0	4	6
	Painted paper, the ream	0	13	4
	Pressing paper, the hundred leaves	0	12	4
	Rochel paper, as large as demy paper, the ream	0	9	0
	Royal paper, the ream	1	0	0
Parchments	the dozen, containing 12 sheets	0	7	0
	the role, containing six dozen	1	2	0
Paste of Jene,	the pound	0	7	6
Pears of apples dried,	the barrel	0	10	0

8 Geo. 1.
c. 15.

Pease,

		£.	s.	d.
Pease, the quarter, containing eight bushels	—	0	4	0
Penners, the groce, containing 12 dozen	—	2	0	0
Petticoats of silk, the piece	—	3	0	0
Perce bits, the groce, containing 12 dozen	—	1	0	0
Pheasants { the dozen from Christmas to Midsummer	—	4	0	0
Pheasants { Pouts, from Midsummer to Christmas	—	2	10	0
Pike-heads, the piece	—	0	0	6
Pikes without heads, the piece	—	0	3	6
Pikes with heads, the piece	—	0	4	0
Pins, the dozen thousand	—	2	10	0
Pincers and pliers, the dozen	—	0	4	0
Pintados or callico cupberd cloths, the piece	—	0	6	8
Pipe or hogthead staves, the hundred, containing six score	—	0	6	8
Pipes for tabors, the dozen	—	0	4	0
Pipes for children, the groce, containing 12 dozen	—	0	8	0
Pitch vocat. { Small band, the last, containing 12 barrels	—	2	10	0
Pitch vocat. { Great band, the last, containing 12 barrels	—	2	10	0
Plaister of Paris, the mount, containing 3000 weight	—	2	0	0
Plane irons, the dozen	—	0	2	0
Planks of Ireland, the hundred foot, containing five score	—	0	12	6
Plate { Silver white, or ungilt, the ounce	—	0	4	0
Plate { of silver parcel gilt, the ounce	—	0	4	6
Plate { of silver gilt, the ounce	—	0	5	0
Plates { single white or black, the hundred plates	—	0	13	4
Plates { double white or black, the hundred plates	—	1	6	8
Plates vocat. { single white or black, the barrel, containing 300 plates	—	2	0	0
Plates vocat. { double white or black, the barrel, containing 300 plates	—	4	0	0
Plates { Harness plates of iron doubles, the plate	—	0	1	0
Plates { Harness plates of iron doubles, the bundle, cont. 10 plates	—	0	10	0
Playing tables of walnut-tree, the pair	—	0	6	8
Points { of thread, the great groce, containing 12 small groce	—	1	0	0
Points { of capiton, the great groce, containing 12 small groce	—	2	0	0
Points { of fine silk, the small groce, containing 12 dozen	—	1	10	0
Pomystones, the ton	—	0	13	4
Pomegranets, the thousand	—	2	0	0
Pork { the side	—	0	5	0
Pork { the ton	—	6	0	0
Potatoes, the hundred weight, containing 112 pound	—	0	16	8
Pots { of earth or stone covered, the hundred, cont. five score	—	1	6	8
Pots { of earth or stone uncovered, the hundred cast, containing a gallon to every cast, whether in one pot or more	—	2	10	0
Pots { voc. Gallipots, the hundred, containing five score	—	2	0	0
Pots { voc. Melting-pots for goldsmiths, the hundred	—	0	3	0
Pots { of iron, French or Flemish-making, the dozen	—	3	0	0
Pullies { voc. pullies of iron, the groce, containing 12 dozen	—	5	0	0
Pullies { of brass, the dozen	—	0	4	0
Pullies { of wood, the groce, containing 12 dozen	—	1	0	0
Punsons and gravers for goldsmiths, the pound	—	0	1	0
Q				
Quails, the dozen	—	0	8	0
Quills vocat. Goose quills, the thousand	—	0	2	0
Quilts { French-making, the dozen	—	4	16	0
Quilts { of callico, the piece	—	2	0	0
Quilts { of satin or other silk, the piece	—	6	13	4
Quinces, the hundred	—	0	8	0
				Rackets,

R

		£.	s.	d.
Rackets, the piece	—	0	0	8
Rape of grapes, the ton	—	3	0	0
Rape-feed, the quarter	—	1	0	0
Rashes voc.	Bridges or leaden rashes, the single piece, cont. 15 yards	4	0	0
	Bridges or leaden rashes, the double piece, cont. two single pieces	7	0	0
	Cloth rashes, the piece	18	0	0
Rattles	for children, the groce, containing 12 dozen	1	6	8
	with bells, the dozen	0	6	0
Razers, the dicker, containing ten	—	1	0	0
Recorders, the set or case, containing five recorders	—	1	0	0
Ribband of silk of all sorts, the pound	—	4	0	0
Rice, the hundred weight, containing 112 pound	—	1	6	8
Rozen, the hundred weight, containing 112 pound	—	0	6	8
Rugs vocat.	Irish rugs, the piece	0	13	4
	Polish rugs, the piece	1	0	0
Ryms for sieves, the groce, containing 12 dozen	for keys, the groce, containing 12 dozen	0	6	0
	for curtains, the pound	0	9	0
	of wyer, the groce, containing 12 dozen	0	1	4
	of brass, copper, or St. Martin's gilt, the groce, con- taining 12 dozen	0	4	0
Rings vocat.	small, the box, cont. two groce, 12 dozen to each groce	1	0	0
	of hair, the groce, containing 12 dozen	0	10	0
		0	3	0

S

Sackcloth, the hundred ells, containing six score	—	8	0	0
of single threads, the piece, containing 15 yards	—	0	10	0
Sackcloth with white thread, the yard	—	0	1	0
Sackcloth with silk, the yard	—	0	1	6
Saddels of steel, the piece	—	1	0	0
Saffora, <i>vide</i> Barilia.				
Saffore, the pound	—	0	1	0
Saffron, the pound	—	1	10	0
Salt voc.	white or Spanish salt, the bushel	0	0	8
	white or Spanish salt, the wey, cont. 40 bushels	1	6	8
	Bay or French salt, the bushel	0	0	6
	Bay or French salt, the wey, cont. 40 bushels	1	0	0
Salt-peter, the hundred weight, containing 112 pound	—	1	0	0
Saws voc.	Hand-saws, the dozen	0	6	8
	Tenant-saws, the dozen	0	13	4
	Whip-saws, the piece	0	5	0
	Leg-saws, the piece	0	6	8
Says	Double says or Flanders serges, the piece, cont. 15 yards	9	0	0
	Double say or serge, the yard	0	12	0
	Milde says, the piece	6	0	0
	Hounscot say, the piece, containing 24 yards	6	0	0
Scamoty, the yard	—	0	1	0
Scamoty, the piece, containing seven yards and an half	—	0	7	6
Scifers, the groce, containing twelve dozen	—	3	0	0
Sea-holly roots, the hundred weight, containing 112 pound	—	1	0	0
Sea-morse teeth, the pound	—	0	3	0
Serge	of Athens, the yard	0	2	0
	of Florence, the yard	1	0	0

T

Shears

A COLLECTION OF STATUTES

	£.	s.	d.
for shear-men, new, the pair	—	—	—
for shear-men, old, the pair	—	—	—
for gloves, the pair	—	—	—
for seamsters, the dozen	—	—	—
voeat. Forceps, the groce, containing 12 dozen	—	—	—
for taylors, the dozen	—	—	—
Sheep imported from Ireland to England, by the score	5	0	0
Shubs of calabar, the piece or shub	2	0	0
Shumach, the hundred weight, containing 112 pound	9	13	4
Shruff or old brass, the hundred weight, containing 112 pound	3	0	0
Sider, the tun	4	0	0
Bridges silk, the pound, containing 16 ounces	2	0	0
Ferret or floret silk, the pound, containing 16 ounces	1	0	0
Fillozel or Paris silk, the pound, containing 16 ounces	0	15	0
Granado { Silk black, the pound, containing 16 ounces	3	0	0
{ Silk in colours, the pound, cont. 16 ounces	4	0	0
Naples { Silk black, the pound, containing 16 ounces	2	0	0
{ Silk in colours, the pound, containing 16 ounces	2	10	0
Orgasine silk, and all thrown silk in the gum, the pound, containing 16 ounces	0	16	8
Pole and Spanish silk, the pound, containing 16 ounces	2	0	0
Raw China silk, the pound, containing 24 ounces	1	0	0
Raw Morea silk, the pound, containing 24 ounces	0	10	0
Raw long silk of all sorts (except China) the pound, containing 24 ounces	0	10	0
Raw short silk or capiton, the pound, cont. 24 ounces	0	6	8
Satin silk, the pound, containing 16 ounces	2	0	0
Sleeve silk coarse, the pound, containing 16 ounces	0	13	4
Sleeve silk fine, or Naples sleeve, the lb. cont. 16 ounces	2	13	4
Silk nubs, or husk of silk, the pound, containing 21 ounces	0	2	0
Thrown silk, the pound, dyed, containing 16 ounces	5	0	0
Imported in ships English-built, directly from the East Indies, the lb. weight, cont. 16 ounces	0	15	0
of the manufacture of Italy, imported directly from thence in English-built ships, the pound weight, containing 16 ounces	1	13	4
Imported from the East Indies in other bottoms, the pound weight, containing 16 ounces	1	0	0
from Italy	2	0	0
from any other parts of the world, the pound weight, containing 16 ounces	2	0	0

Provided, That all foreign silks wrought, exported within one year from the importation, shall have two thirds of the aforesaid rates repaid at the custom-house (a).

All silks wrought, shall pay one full moiety over and above what they stand rated in this book, for which additional duty, the importer, giving security at the custom-house, shall have twelve months time for payment of the same from the time of the importation; or in case such importer shall pay ready money, he shall have ten pound *per cent.* of the said duty abated to him. And if any of the said silks, for which the said duty is paid or secured, at the importation, be exported within twelve months after their importation, then the aforesaid duty shall be wholly returned, or the security vacated, as to what shall be so exported.

		£.	s.	d.
Skins vocat.	Buck skins { in the haire, the skin	0	2	6
	{ drest, the skin	0	5	0
	Calfe skins { of Ireland, raw, the dozen	0	6	8
	{ tanned	0	10	0
	Cordivant of Turkey, East India, or Scotland, the dozen	1	6	8
	Dogfish skins for fletchers, the dozen	0	0	5
	Fox skins drest, the dozen	0	16	0
	Gold skin, the skin	0	0	5
	Goate skins { of Barbarie or the east country, in the haire, the dozen skins	1	0	0
	{ of Scotland and Ireland, in the haire, the dozen	0	6	8
	{ tanned, the dozen	2	0	0
	Huffe skins for fletchers, the skin	0	0	5
	Kids skins { in the haire, the hundred, containing five score	1	0	0
	{ drest, the hundred, containing five score	2	0	0
	Portugal skins, the dozen	2	0	0
	Seale skins, the skin	6	1	8
	Shamway skins, the dozen	1	6	8
	Sheep skins in the wool, the skin	0	0	3
	Spanish sevill or Cordovant skins, the dozen	5	0	0
	Spruce skins rawed, the dozen	2	0	0
	Skeets for whistlers, the skeet	0	1	0
	Slip, the barrel	0	3	4
	Smalts, the pound	0	1	0
	Snuffers of all sorts, the dozen	6	6	8
Soape vocat.	{ Caffe or Venice, the hund. weight, cont. 112 pound	3	0	0
	{ Flemmish, the barrel	4	0	0
	Spangles of copper, the thousand	0	1	0
	Spars small, the hundred, containing six score	1	0	0
	Spectacles without cases, the groce, containing 12 dozen	1	0	0
	Sponges of horne, the groce, containing 12 dozen	0	16	0
	Spunges, vide Druggs.			
Standishes	{ of wood, the dozen	0	4	0
	{ of brass, the dozen	0	12	0
	{ covered with leather gilt, the piece	0	6	8
	vocat. Pocket standishes, the dozen	2	0	0
	Starch white, the hundred weight, containing 112 pound	5	0	0
Staves vocat.	{ Barrel staves, the hundred, containing six score	0	3	4
	{ Firkin staves, the hundred, containing six score	0	2	0
Steele vocat.	{ Long steele, wisp steele, and such like, the hundred weight, containing 112 pound	1	10	0
	{ Gad steele, the half barrel	10	0	0
	Stockings of Wadmoll, the pair	0	1	0
Stones vocat.	Stone birds or whistles, the small groce, containing 12 dozen	0	4	0
	{ Blood stones, the pound	0	15	0
	{ Cane stones, the ton	0	15	0
	{ Dog stones, the last, cont. three pair to the last	39	0	0
	{ Millstones, the piece	10	0	0
	{ Querne stones, small, the last	2	5	0
	{ Querne stones, large, the last	4	10	0
	{ Slick stones, the hundred, cont. five score	0	15	0
	{ the fishin	1	10	0
	{ the cagg	0	15	0
	Stuffs of all sorts, made or mixt with wool, per yard	1	5	0
	Succad, wet or dry, the pound	0	3	0
Sword blades	{ of Venice, Turkey, or fine blades, the dozen	1	10	0
	{ coarse of Flanders-making, the dozen	1	0	0

T

		£.	s.	d.
Table books	{ coarse, the dozen	0	10	0
	{ fine, the dozen	1	0	0
Tables vocat.	playing tables of wainscot, and all other sorts,			
	coarse, the pair	0	5	0
Tacks of iron,	the thousand	0	6	8
Tallow,	the hundred weight, containing 112 pound	0	16	8
Tannets of cruel,	the yard	0	6	0
	{ with hair, the Flemish ell	0	2	8
	{ with Caddas, the Flemish ell	0	8	0
Tapistry	{ with silk, the Flemish ell	0	13	4
	{ with gold or silver, the Flemish ell	8	0	0
	{ with wool, the Flemish ell	0	4	0
Tarras,	the barrel	0	6	8
Tarre	{ small band, the last, containing 12 barrels	2	10	0
	{ great band, the last, containing 12 barrels	2	10	0
Tazels,	the thousand	0	5	0
Thimbells,	the thousand	3	0	0
	{ Bridges thread, the dozen pound	2	5	0
	{ Crosbow thread, the hundred pound, cont. five score	3	6	8
	{ Lions or Paris thread, the bale, cont. a hundred bolts	30	0	0
Thread	{ Outnal thread, the dozen pound	3	0	0
	{ Piecing thread, the dozen pound	4	0	0
	{ Sisters thread, the pound	0	15	0
	{ whited brown, the dozen pound	4	0	0
Thrums	{ of linnen or fustian, the pound	0	0	6
	{ of woollen, the pound	0	1	0
Tikes vocat.	{ Brizel tikes, and counterfeit brizel, the tike	1	10	0
	{ Turnal tikes, the tike	1	10	0
Tiking of the east country,	the yard	0	0	8
Tikes of stoade,	the tike	1	10	0
Tincal,	the pound, vide Drugs.			
Tinfoile,	the groce, containing 12 dozen	0	3	4
Tinglass,	the hundred weight, containing 112 pound	3	0	0
Tinsel	{ with copper, the yard	0	5	0
	{ with right gold and silver, the yard	0	10	0
Tinshore,	the groce, containing 12 dozen	0	1	6
	{ Spanish and Brazeil tobacco, or any not English			
	{ plantation, the pound	0	10	0
Tobacco vocat.	{ Spanish and Brazeil tobacco in pudding or			
	{ roull, the pound	0	10	0
	{ Saint Christophers, Barbadoes, or any the			
	{ Carib islands, Virginia and Summer islands			
	{ tobacco, the pound	0	1	8

Geo. I. c. 20.

All tobacco of the English plantation shall pay over and above the last mentioned rate by the merchant importer, 1 d. per pound, at nine months after importation, and give security for the same.

Provided that such tobacco as shall be exported by any person within twelve months from the importation, shall have this duty of one penny per pound repaid.

And in case any merchant or importer shall desire to pay ready money, he shall have an abatement at the rate of 10 l. per cent. per ann.

	£.	s.	d.
Tooles vocat. Carving tooles, the groce, cont. 12 dozen	1	0	0
Tow, the hundred weight, cont. 112 pound	0	10	0
Trayes of wood, the flock, cont. 60 trayes	1	0	0
Treacle { Flanders treacle, the barrel	4	0	0
of Jean the pound	0	1	4
Trenchers { white sort common, the groce, cont. 12 dozen	0	4	0
red or painted, the groce, cont. 12 dozen	0	12	0
Treene nailes, the thousand	0	10	0
Trunnels, the thousand	0	10	0
Tweezes of France, the dozen	3	0	0
Twine { of Hamborough, the pound	0	0	6
the hundred weight, containing 112 pound	2	10	0
Twist for bandstrings, the dozen knots	0	10	0

V

Vallances of Scotland, the piece	0	8	0
Verditor, the hundred weight, containing 112 pound	1	6	8
Verders of tapestry, with haire, the Flemish ell	0	2	0
Vellum for table books, the skin	0	10	0
Viols, the piece	0	13	4
Vice hasps, the dozen	0	2	0
Vice tongues or hand-vices, the dozen	0	12	0
Vinegar, the tonne	5	0	0
Vizards, the dozen	1	4	0

W

Wadmol, the yard	0	0	9
Wainescots, the hundred, containing six score	10	0	0
Wax { the hundred weight, containing 112 pound	2	0	0
vocat. hard wax, the pound	0	3	4
Whale fins of English fishing, imported by English in English shipping, directly from the place, by the tun	1	0	0
Whale fins not of English fishing, by the tun	100	0	0
Whet-stones, the hundred stones, containing five score	0	16	8
Whipcord, the pound	0	0	8
Whistles, cocks, or bellows, the groce	1	4	0
Whistles, cocks, or birds of stone, the small groce, cont. 12 dozen	0	4	0
Woad vocat. { Islands or green-woad, the tonne, containing twenty			
hundred weight	15	0	0
Tholose woad, the hund. weight, cont. 112 pound	1	13	4
Worm-seed, vide Drugs.			
Worsted { vocat. S. Omers narrow, or half worsted, the piece	1	0	0
vocat. Russels worsted, or broad worsteds, the piece	2	0	0
Box-wood for combs, the thousand pieces	1	13	4
Wood vocat. { Brazeil or Fernambuck wood, the hundred weight,			
containing 112 pound	1	15	0
Brazeletto or Gemeaco wood, the hund. weight, cont. 112 pound	1	1	8
Ebonie wood, the hundred weight, containing 112 pound	1	0	0
Fustick, the hundred weight, containing 112 pound	0	5	0
Lignum vitæ, vide Drugs.			
Planks of Ireland, the foot	0	0	14
Guinea wood, the tonne	30	0	0
Wood vocat. { Speckled wood, the hund. wt. cont. 112 pound	0	13	4
Sweet wood of West India, the hundred weight,			
containing 112 pound	1	5	0
Timber of Ireland, the tonne or load	0	13	4

U

Wool

		£.	s.	d.
	Bever wool, free.			
	Cotton wool, not of the growth of the English plantations, the pound	0	0	4
	Cotton wool of the English plantations, free.			
	Estridge wool imported in English built ships, the hundred weight, containing 112 pound, free.			
	Irish wool combed, the pound, free.			
Wool vocat.	Irish wool uncombed, the hundred weight, containing 112 pound, free.			
	Lambs wool, the hund. wt. cont. 112 pound, free.			
	Polonia wool, the hund. wt. cont. 112 pound, free.			
	Spanish wool for clothing, the hundred weight, containing 112 pound, free.			
	Spanish felt wool, the hundred weight, containing 112 pound, free.			
	Red wool, the pound, free.			
	Wool mixt in stuffs, <i>vide</i> Stuffs.			
Wrest for virginals, the groce, containing 12 dozen		1	4	0
	Dagger and quartern wyer, the pound	0	3	4
	Iron wyer, the hundred weight, cont. 112 pound	7	10	0
Wyer vocat.	Lattin wyer, the hundred weight, cont. 112 pound	6	13	4
	Steele wyer, the pound	0	3	0
	Strawborough wyer, the pound	0	3	4
	Virginal wyer, the pound	0	5	0
Wine lees, the tonne		4	0	0

Y

	Cable yarn, the hundred weight, cont. 112 pound	0	13	4
	Camel or mo-hair yarn, the pound	0	2	6
	Cotton yarn, the pound	0	1	0
Yarn vocat.	Grograine yarn, the pound	0	3	0
	Irish yarn, the pack, cont. 400 weight, at six score pound the hundred (a)	5	0	0
	Raw-linning yarn, Dutch or French, the pound	0	1	0
Sayle yarn, the pound		0	0	6
Spruce or Muscovia yarn, the hundred weight, cont. 112 pound		2	13	4
Scotch yarn, the pound		0	1	0
Woollen or bay-yarn, the hundred weight, cont. 112 pound		3	6	8

The subsidie of tonnage upon all wines to be brought into the port of London, and all other ports of England, and dominions thereof, by English-men.

7 & 8 W. 3.
c. 20.

	£.	s.	d.
G Ascoigne and French wines brought into the port of London, the tonne, to pay	4	10	0
Brought into all other ports, to pay	3	0	0
Rhenish wines brought into any port, the awme	1	0	0
Muscadels, Melmesies, and other wines of the Levant, brought into the port of London, Bristol, or Southampton, the butt or pype to pay	2	5	0
Brought into all other ports, to pay	1	10	0
Sacks, Canaries, Malagaes, Maderaes, Romneys, Hollocks, Bastards, Tents, and Allicants, brought into the port of London, the butt or pype to pay	2	5	0
Brought into all other ports, to pay	1	10	0

(a) 7 & 8 W. 3. c. 39. 1 Ann. stat. 2. c. 8.

All

All merchant strangers bringing in any sorts of the said wines are to pay thirty shillings in the tonne over and above the aforesaid rates which the native pays; including twenty shillings the tonne formerly paid to his Majestie, by the name of Southampton duties, for Muscadels, Malmesies, and all other wines of the growth of the Levant.

For which sorts of wines the stranger is also to pay to the use of the town of Southampton, for every butt or pype, the sum of ten shillings.

Moreover, the stranger is to pay the ancient duty of butlerage, which is two shillings upon every tonne.

Note. That such wines as shall be landed in any of the out-ports, and custome paid, and afterwards brought to the port of London by certificate, shall pay so much more custome as they paid short of the duty due in the port of London.

RATES OUTWARDS.

A

	£.	s.	d.	
Labaster, the load	2	0	0	8 Geo. 1. c. 15.
Allome English, the hundred weight, cont. 112 pound	1	0	0	f. 7.
Apothecary and confectionary wares of all sorts, the hund. weight	2	0	0	
Anvils, the hundred weight, containing 112 pound	0	10	0	
Apples, the bushel	0	1	0	
Apples vocat. Pippins, the bushel	0	1	0	
Aqua vitæ, the hoghead	2	0	0	
Ashes of English wood, the last, containing twelve barrels	1	13	4	

B

Bacon, the flitch	0	10	0	3 & 4 W. & M.
Baggs, the dozen	0	10	0	c. 8.
Bandaleers, the hundred collars	0	10	0	
Beef, the barrel	3	0	0	3 & 4 W. & M.
Beer, the tonne, vide after merchandize outwards.				c. 8.
Beer eger, the tonne	1	0	0	
Bell metal, the hundred weight, containing 112 pound	4	0	0	
Bellows, the dozen	0	6	0	
Bullets, the thousand	2	0	0	
Birding-pieces, the piece, vide Iron-ware.				
Birdlime, the hundred, containing 112 pound	1	10	0	
Boxes vocat. Tobacco boxes, vide Haberdashery.				
Bodies { vocat. stitched bodies, with filke, the payr				
{ of whale-bone, the payr, vide Garments.				
Bones vocat. Oxe-bones, the thousand	0	6	8	
Books printed, unbound or bound, the hundred, at 112 pound	0	5	0	
Brasse manufactures of all sorts, the hundred weight, at 112 pound	0	16	8	
Bridles, the dozen	0	1	8	
Brushes English, of heath, the dozen	0	10	0	
Buckweed, the quarter, (vide Corn).				
Buttons of hair, the small groce, containing 12 dozen	0	6	6	
Butter, good or bad, the barrel	3	0	0	
{ Barnestable coarse, of 20 pound wt. and under, the bay	0	12	6	
{ Manchester or Barnestable fine and all other single bays,				
Bayes { not exceeding 34 pound weight, the piece	1	0	0	
{ Double bayes, the piece, in weight from 34 pound weight				
to 60 pound weight	2	0	0	11 & 12 W. 3.
				c. 20.
				Bayes

		l.	s.	d.
Bayes	Minikin bayes, containing in weight from 60 pound weight to 90 pound weight, to pay as three single bayes	3	0	0
	And if they do contain above 90 pound in weight, and not above 112, to pay all duties as for four single bayes, and no more	4	0	0
C				
Calve skins, the dozen, of 36 pound weight, undrest and drest		2	10	0
By strangers		5	0	0
No one skin in any dozen, drest or undrest, to exceed four pounds in weight.				
Cambodium, the pound		0	1	6
Candles	{ the dozen pound (a)	0	5	0
	{ the barrel, containing ten dozen pound	2	10	0
Canvas English-tufted, the piece, containing 30 yards, <i>vide</i> Linnen.				
Canvas Shrophshire-making, the hundred ells, containing five-score, <i>vide</i> Linnen.				
Caps	{ vocat. Monmouth caps, plain, the dozen	0	6	0
	{ vocat. Monmouth caps, trim'd, the dozen	0	12	0
	{ buttoned, English-making, the dozen	0	8	4
	{ of wool, black, the dozen (b)	0	10	0
Cards	{ vocat. { Stock cards, the dozen	1	4	0
	{ Tow cards new, the dozen	0	5	0
	{ Wool cards { vocat. new, the dozen	0	10	0
	{ vocat. old, the dozen	0	6	0
Playing cards, the hundred weight, at 112 pound		0	5	0
Card-boards, the small groce, containing 12 dozen		1	0	0
Carpets northern, the piece		0	11	8
Catlings, or English hat-makers strings, the groce, cont. 12 dozen		0	16	0
Cheese, the hundred weight, containing 112 pound (c)		1	0	0
Cloaks old, the piece, (<i>vide</i> garments).				
Cloak-bags, the dozen		0	15	0
Coaches and chariots of all sorts, the piece		5	0	0
Coals vocat.	{ Sea-coals, the chalder, Newcastle measure, exported by English in English-built bottoms	8	0	0
	{ Sea-coals, the chalder, London measure, exported by English in English-built bottoms	5	0	0
	{ Sea coals of Wales or the west countrey which shall be transported into Ireland, the Isle of Man or Scotland, to pay 12d. the chalder, water measure.			
	{ The officers of the ports to take good security for the landing of the said coals respectively.			
	{ The merchant stranger to pay double custome if he carry out coals in a foreign bottome, but if in any English bottoms, then 14s. the chalder.			
	{ That if any English transport coals in strange-built bottoms, to pay strangers custome.			
	{ Combes of wood, bone or horne, or any other sort, (<i>vide</i> Haberd.)			
	{ Cobweb lawnes, the yard	0	0	8
	{ Comfits, the pound, <i>vide</i> confectionary			
	{ Coney haire or wool, black or white, the pound	0	6	0
Coper manufacture of all sorts, the hund. wt. cont. 112 pound		0	16	8
Cordage, tarred or untarred, the hund. weight, cont. 112 pound		0	10	0
Coverlets	{ of wool and haire, the piece	0	1	8
	{ of caddas, the piece	0	1	3

(a) 3 & 4 W. & M. c. 8.

(b) 11 & 12 W. 3. c. 10.

(c) 3 & 4 W. & M. c. 8.

	£.	s.	d.
Curricombes, <i>vide</i> Iron-ware.			
Cushions of Yorkshire, the dozen	1	0	0
Cottons Northern, Manchester, Taunton and Welsh cottons, the hundred goods (a)	2	0	0
Cottons called Welsh plains, the hundred goods	2	10	0
Barly, the quarter, containing eight bushels	0	10	0
Beans, the quarter	0	10	0
Buck wheat, the quarter	0	10	0
Mault, the quarter	0	10	0
Oates, the quarter	0	6	8
Pease, the quarter	0	10	0
Wheat, the quarter	1	0	0
Rye, the quarter	0	10	0

D

Darnix (a) { of English-making, the yard	0	0	9
{ vocat. Coverlets English, the piece.	0	3	4
Dice, <i>vide</i> Haberdashers ware.			
Dimitie, the yard	0	0	4
Doublets of leather, the piece, <i>vide</i> Garments.			
Dust of cloves, of ginger, of lignum vitæ, of mace, of nutmegs, of pepper, of all spices, and the like, are to be exported custom free, having paid at the importation.			

E

Emery stones, the hundred weight, containing 112 pound	0	3	4
Earthen ware { Bricks and tiles of all sorts, the thousand	0	3	4
{ All other sorts of earthen and stone ware made in England (not rated) the hundred parcels	0	3	4

F

Fennel-seed, the hundred weight, containing 112 pound	1	10	0
Figurrettes { with silk or copper, <i>vide</i> Silks.			
{ narrow, the piece	0	16	0
{ broad, the piece	1	10	0
Fillozelloes broad of silk, the yard, <i>vide</i> Silks.			
Fire-locks, the piece, <i>vide</i> Iron wrought.			
Fitches, the timber, containing forty skins	1	13	4
Flannel, the yard	0	0	4½
Flasks of horn, <i>vide</i> Haberdashers ware.			
Flox, the hundred weight, containing 112 pound	1	0	0
Freezes, the yard	0	0	6
Fustians of English making of all sorts, to go out free.			

G

Garments or wearing apparel of all sorts, to go out free.			
Gartering of cruell, the groce, containing 12 dozen	0	8	4
Garters of worsted, the groce, containing 12 dozen	0	2	6
Geldings or nags, the piece. See Horses.			
For English plantations, <i>vide</i> Horses.			
Girdles { of leather for men, the groce, containing 12 dozen	0	16	8
{ for children, the groce, containing 12 dozen	0	10	0
{ of Norwich, the dozen	0	6	8

A COLLECTION of STATUTES

	£.	s.	d.
Glasſe for windows, the cheſt	0	10	0
Glaſſes to drink in, bottles and all other ſorts of glaſſes, the hund.	0	3	4
Glew Engliſh, the hundred weight, containing 112 pound	0	16	8
Gloves { plain of ſheep, kid, or lambs leather, the dozen pair	0	4	0
{ fringed, and ſtitched with ſilk, the dozen pair	0	6	8
{ furr'd, with coney wool, the dozen pair	0	6	8
{ of buck leather, the dozen	1	0	0
Glaſſe broken, the barrel	0	3	4
Glovers clippings, the fat or maund	2	0	0
Goole-quills, the thouſand	0	2	0
Grindſtones, the chalden,	0	13	4
Gunpowder, the hundred weight, containing 112 pound	2	0	0
Guts vocat. Oxe guts, the barrel	1	0	0

H

Haberdashers wares.	{ Packthread, incle, tape, filliting, buttons of all ſorts, hooks and eyes, and other haberdashery Engliſh-making, not particularly rated, by the hundred weight, containing 112 pound	1	0	0
Hair voc.	{ Harts hair, the hundred weight, cont. 112 pound	1	12	0
	{ Horſe hair, the hundred weight, cont. 112 pound	6	0	0
	{ Oxe or cow hair, the hundred weight, cont. 112 pound	2	0	0
Hair cloth, the piece		0	13	4
Hake fiſh, the hundred, containing ſix ſcore		0	3	4
Harnes vocat. Coach harnes the pair, with bridles		1	0	0
Harts horn, the hundred weight, containing 112 pound		1	12	0
Hatbands of cruell, the groce, containing 12 dozen		0	5	0
Hatches, the dozen, vide Iron-ware.				
Hats.	{ Beavers and demicaſtors of Engliſh-making, the dozen	2	0	0
	{ Felts, and all other hats, the dozen	0	10	0
Hawkes hoods, the dozen		0	2	6
Hempſeed, the quarter, containing eight buſhels		2	0	0
Herrings vocat. winter herrings,	{ white { full { packed the barrel	0	13	4
	{ packed the laſt containing 12 barrels	8	0	0
	{ unpack'd or ſea-fticks, the laſt, cont. 18 barrels	8	0	0
	{ ſhotten { packed, the barrel	0	6	8
	{ packed, the laſt, cont. 12 barrels	4	0	0
	{ unpacked or ſea-fticks, the laſt, containing 18 barrels	4	0	0
	{ the cade, containing five hundred	0	6	0
	{ the laſt, containing twenty cades, or ten thouſand	6	0	0
	{ Winter her-rings red, { the cade, cont. five hundred	0	3	0
	{ the laſt, containing 20 cades, or ten thouſand	3	0	0
Herrings vocat. Summer herrings, ſhotten	{ white { packed, the barrel	0	6	8
	{ packed the laſt, cont. 12 barrels	4	0	0
	{ unpacked or ſea-ftick, the laſt, cont. 18 barrels	4	0	0
	{ the cade, containing five hundred	0	3	0
	{ the laſt, containing 20 cades, or ten thouſand	3	0	0
Holſters, the dozen pair		0	10	0
Hops, the hundred weight containing 112 pound		1	10	0

Hornes

			£.	s.	d.
Hornes voc.	Blowing hornes small, the dozen	—	0	4	0
	of bucks, the hundred	—	0	4	0
	Inkhorns, the dozen, <i>vide</i> Haberdashery ware.	—			
	Horns for lanthorns, the thousand leaves	—	1	0	0
	Oxe hornes, the thousand	—	2	10	0
	Powder hornes, the dozen	—	0	4	0
	of rams, the thousand	—	1	0	0
	of sheep, the thousand	—	0	3	4
	shooing hornes, the dozen	—	0	0	8
	of stags hornes, the hundred	—	1	12	0
	tips of hornes, the thousand	—	0	15	0
	Horfe-litters and sedands, the piece	—	2	10	0
Horfes voc.	stone-horfes the piece	—	66	13	4
	Geldings or nags, the piece	—	20	0	0
	Geldings or nags to the English plantations	—	10	0	0
	Mares, the mare	—	126	13	4
	Horfe taites, with haire the hundred weight, containing five score	—	4	0	0
	Horfe collars, the hundred, containing five score	—	2	0	0
	Hoops for barreles, the thousand	—	0	13	4

Jewels, precious stones and pearls free.

Iron wrought, *viz.* Axes, adges, hoes, armour, bitts, knives, locks, fowling pieces, muskets, pistols, cissors, stirrops, and all carpenter and gravers tools, jackwork, clockwork, and all ironmongers wares, perfectly manufactured, the hundred weight, containing 112 pound

Iron, the tonn	—	16	0	0
Old iron, the tonn	—	16	0	0
Iron ordnance, the hundred weight, cont. 112 pound	—	2	0	0
Irish mantles, the mantle	—	0	3	4

11 & 12 W. 31
C. 20.

K

Knives voc.	Shoemakers paring knives, the dozen	—	} <i>vide</i> Iron-ware.
	Cutting knives, the dozen	—	
	Sheffield knives, the small groce, cont. 12 dozen	—	
	London knives, ordinary, the dozen	—	

L

Lace of gold and silver, the pound	—	1	16	0
Lace of velvet, the pound, <i>vide</i> Silk.	—			
Statute lace, the groce, containing 12 dozen, <i>vide</i> Silk.	—			
Litharge of lead, the hundred weight, cont. 112 pound	—	0	4	0
Lampernes, the thousand	—	1	7	8
Leather manufactures of any sort, not particularly rated, the pound	—	0	0	10
Loom work, the yard	—	0	0	6
Lime, the chalder	—	0	13	4

Linnen,

A COLLECTION of STATUTES

	£.	s.	d.
Linnen, viz. all sorts of cloth made of hemp or flax, fine or coarse, of English manufacture, the piece, not exceeding forty ells	0	10	0
Linseed, the quarter, containing eight bushels	3	0	0
Linsey wolsey, vide Stuff.			
Linnen shreds, the maund or fat	2	0	0
Lifts of cloth, the thousand yards	1	10	0
Lead, cast and uncast, the fodder, containing twenty hundred weight	20	0	0
Note, That every stranger is to pay for lead double custome.			

M

Maps and sea cards of all sorts, the hundred weight, at 112 pound	0	5	0
Mustard-seed, the hundred weight, cont. 112 pound	0	10	0
Melasses of Remeales, the ton	10	0	0

N

Nails of all sorts, the hundred weight, containing 112 pound	0	5	0
Nuts small, the barrel, containing three bushels	0	6	8

O

Oatmeale { the bushel	0	3	4
{ the barrel, containing three bushels	0	10	0
Oyle vocat. Traine oyle made in England, the ton	10	0	0
Oysters, the small barrel, in pickle	0	1	4
Oker, yellow or red, the hundred weight, cont. 112 pound	10	0	0
Oxen, the ox	6	13	4

P

Parchment, the roll	0	13	4
Pastboards, the groce, containing 12 dozen	0	12	0
Pictures of English-making, the hundred weight, printed or painted	0	5	0
Pilchers, the ton, by strangers	20	0	0
Points of leather, the small groce, cont. 12 dozen	0	0	6
Purls of broadcloth, the dozen	0	0	2
Pork, the barrel	4	0	0

11 & 12 W. 3.
C. 20.
3 & 4 W. & M.
C. 8.

R

Rape cakes, the thousand	0	10	0
Rape-seed, the quarter, containing eight bushels	3	0	0
Rugs voc. { Irish rug, the yard	0	0	4
{ Irish rugs for beds, the rug	0	6	8
Ruffetting for painters, the hundred weight, cont. 112 pound	0	5	0
Rashes vocat. silk rashes, broad or narrow, the yard, vide Silk ware.			
Ribbon, vide Silk manufactures.			

S

		£.	s.	d.
Saddles	Great saddles, the piece	—	—	—
	All other saddles of all sorts, the piece	—	—	—
Saddle-trees, the dozen		0	3	4
Sackcloth to make sacks, the boul or piece, <i>vide</i> Linnen.		0	3	4
Saffron, the pound		1	10	0
Salt-peter, the hundred weight, containing 112 pound		4	0	0
Seamorse teeth, the pound		0	3	4
Scabbards for swords, the dozen		0	1	8
Shag	with thread, the yard	—	—	—
	with thread, the piece	—	—	—
	<i>vide</i> Linnen.			
Shovels	shod, the dozen	0	4	0
	unshod, the dozen	0	3	4
Shreds and pieces of broadcloth, the pound		0	0	6
Shoes	old, the hundred dozen pair	4	0	0
	all new shoes, boots, and slippers, the pound weight	0	0	10
Silk vocat. English throne filk, the pound, cont. sixteen ounces		0	3	4
All other filk manufactures made of filk only, or of filk and worsted, or of filk and thread, or hair, the pound weight		0	1	8
Coney-skins	Tawed and dyed into colours, the hundred, cont. an hundred and twenty	1	0	0
	Gray stag, the hundred, containing six score	0	10	0
	Gray seasoned, the hundred, containing six score	1	0	0
	Gray tawed, the hundred, containing six score	0	13	4
	Black with silver hairs or without, the hundred, containing six score	2	3	4
Kid-skins	In the hair, the hundred, cont. five score	0	10	0
	Drest, the hundred, containing five score	0	13	4
Lamb-skins	voc. Morkins, untawed the hundred, cont. six score	0	16	8
	voc. Morkins, tawed with the wool, the hundred, containing six score	0	16	8
	white or black, untawed, the hundred cont. six score	1	6	8
	white or black, tawed with the wool, the hundred, containing six score	1	10	0
Otter-skins	raw, the piece	0	1	0
	tawed, the piece	0	1	4
	wombs, the mantle	0	10	0
Sheep and lamb skins	tawed with the wool, the hundred, cont. six score	3	0	0
	drest without wool, the hundred, containing six score (a).	2	10	0
	pelts, the hundred, containing five score	3	6	8
Rabbit-skins black, the hundred		0	15	0
Hare-skins, the piece		0	0	3
Cat-skins, the hundred		1	6	8
Fox-skins, the piece		0	0	8
Swan-skins, the piece		0	2	6
Dog-skins, the dozen		0	2	6
Elk-skins, the piece, raw		1	0	0
Wolf-skins tawed, the piece		0	6	0
Badgers-skins, the piece		0	1	0
Squirrel-skins, the thousand		2	10	0
Sleeves of leather, the dozen pair, <i>vide</i> Garments.				
Soap	hard, English-make, the hundred weight, cont. 112 pound	0	10	0
	the barrel	1	0	0

		£.	s.	d.
Spanish	English-making, the single piece, contain-			
fattins	ing fifteen yards			
	The double piece, containing thirty yards			
				<i>vide</i> Silk.
Sprats,	the cadē, containing a thousand	0	1	8
Starch,	the hundred weight, containing 112 pound	1	0	0
Steel vocat.	Gad-steel, the hundred weight, cont. 112 pound	1	0	0
	Irish, the dozen	0	5	0
	Kersie long, the pair	0	1	3
	Kersie short, the dozen pair	0	3	9
	Leather, the dozen, <i>vide</i> Garments.			
	Silk stockings, <i>vide</i> Silk manufactures.			
Stockings	Woollen, for children, the dozen	0	1	8
	Worsted, for children, the dozen	0	3	4
	Woollen, for men, the dozen	0	5	0
	Worsted, for men, the dozen	0	12	6
	Lower ends of worsted stockings, the dozen	0	6	8
Stones voc.	Hilling stones, the thousand	0	3	4
	Slate, the thousand	0	15	0
	Perpetuanas and ferges in regard of their coarseness,			
	the pound weight	0	1	3
Stuffs voc.	All other stuffs made of wool, or mixed with hair or			
	thread, the pound weight	0	1	4
Sugar	of all sorts formerly brought into this kingdom, and after			
	refined and made into loaves, and exported by way of mer-			
	chandize, the hundred, containing 112 pound	0	10	0

T

Tallow	English, the hundred weight, cont. 112 pound	2	0	0
Tapestry	or dornix hangings, of what sort soever made in Eng-			
	land, whereof any part of wool, the pound weight (a)	0	0	10
Thread voc.	black, the pound			
	brown, the pound			
	blue vocat. Coventry blue, the pound			
				<i>vide</i> Haberdashery.
Thrums,	the hundred, containing five score pound	0	13	4
Tiking	English, the piece, <i>vide</i> Linnens.			
Tiffine	made of thread, <i>vide</i> Linnen.			
Tobacco	pipes, the small groce, containing 12 dozen	0	0	1
Tustaffies	English broad, the yard			
	English narrow, the yard			
	with thread, the yard			
				<i>vide</i> Silk.
Tyme	unwrought, the hundred weight, cont. 112 pound	7	6	8
	wrought vocat. Pewter, the hundred weight, containing			
	112 pound (b)	5	0	0
Note,	That every merchant stranger is to pay for tyme double			
	custome.			

V

Velures	English, the single piece, containing seven yards	0	10	0
Velures	the double piece, containing fifteen yards	1	0	0
Vinegar	of wine, the tonne	2	6	8
Virginals,	the paire	1	0	0

W

Watches	of all sorts, the piece	0	10	0
Wadmoll,	the yard	0	0	4½

(a) 11 & 12 W. 3. c. 20.

(b) 8 & 9 W. 3. c. 34.

Waistcoats

£. s. d.

Waistcoats	of wadmoll, the dozen	—	} vide Garments.			
	of cotton, the dozen	—				
	of kersies of flannel, the piece	—				
	of worsted knit, the piece	—				
	of woollen knit, the piece	—				
Wax	English, the hundred weight, cont. 112 pound	—		6	0	0
	English hard wax, the pound	—		0	2	0
Weld,	the hundred weight, containing 112 pound	—		1	5	0
Whale-bone,	cut or wrought, vide Haberdashery.					
Whale-fins,	the groce, containing twelve dozen	—		0	2	0
Woad English,	the ton	—		15	0	0
Woadnets,	the hundred, containing five score	—		0	10	0
Wood	Red wood, the hundred weight, cont. 112 pound	—		1	10	0
	Gambray wood, the hundred weight, cont. 112 pound	—		0	4	6
	Box wood, the ton	—		4	0	0
Worsteds	narrow English, the piece	—		0	15	0
	broad English, the piece	—		1	0	0
Wine-lees,	the butt	—		1	0	0
Wool Spanish,	free.					

Y

Yarn vocat. Grograine yarn,	the pound	—		0	4	0
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Tonnage.

For every tonn of beer to be exported in shipping English-built,	in money	—		0	2	0
For every tonn of beer exported in any other shipping,	in money	—		0	6	0

Goods inwards not rated, to pay 5 l. per cent.

AND if there shall happen to be brought in or carried out of this realm, any goods liable to the payment of custome and subsidie, which either are omitted in this book, or are not now used to be brought in or carried out, or by reason of the great diversity of the value of some goods could not be rated; That in such case, every customer or collector for the time being, shall levie the said custome and subsidie of poundage, according to the value and price of such goods, to be affirmed upon the oath of the merchant in the presence of the customer, collector, comptroller and surveyor, or any two of them.

Directions for the payment of the subsidie upon woollen cloths or old drapery.

EVERY Englishman shall pay for every short cloth, containing in length not above twenty-eight yards, and in weight not above sixty-four pound, white or coloured, by him to be shipped and carried out of this kingdom, &c. (a) — 0 3 4 Being after the rate of two farthings and half a farthing the pound weight.

And so after that rate for all other sorts of cloths of greater length and weight, allowing not above twenty-eight yards, and sixty-four pound to a short cloth; that is to say, for every pound weight over and above 64 pound, two farthings and half a farthing, and for all other sorts of lesser cloths to be allowed to a short cloth as hereafter is expressed.

(a) 11 & 12 W. 3. c. 20. 6 Ann. c. 8.

Every

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Every stranger shall pay for every short cloth, containing in length not above 28 yards, and in weight not above 64 pound, white or coloured, by him to be shipped or carried out of this kingdom — — — — — o 6 8

Besides the old — — — — — o 1 2

And so after that rate for all other sorts of cloth of greater length and weight, and for all sorts of lesser cloths to be allowed to a short cloth, as hereafter is expressed.

What and how many sorts of the lesser woolen cloths hereafter specified, shall be allowed to a short cloth ;

	{ Dorset and Somerset dozens rudge washt — — — — —	
	{ Cardinals — — — — —	
	{ Pinwhites — — — — —	
Seven	{ Straits — — — — —	
	{ Statutes — — — — —	
	{ Stockbridge — — — — —	
	{ Tavestocks — — — — —	
	{ Tauntons, Bridgewaters and Dunsters, the five not exceeding sixty-four pound in weight	
Five	{ Devon dozens, containing 12 or 13 yards, in weight 13 pound — — — — —	shall go and be accounted for a short cloth, and
	{ Ordinary pennistones or forest whites, cont. between 12 and 13 yards, and in weight 28 pound	shall pay after the rate of the short cloth before rated ; and for over weight two farthings and half the pound.
Four	{ Sorting pennistones, cont. 13 or 14 yards, and in weight 35 pound unfried — — — — —	
	{ Narrow Yorkshire kerfies whites and reds, containing not above 17 or 18 yards, and in weight 22 pound — — — — —	
	{ Hampshire ordinary kerfies — — — — —	
Three	{ Newbury whites and other kerfies of like making, containing 24 yards, and in weight 28 pound — — — — —	
	{ Sorting Hampshire kerfies, cont. 28 yards, and in weight 32 pound — — — — —	
Two	{ Northern dozens single sorting pennistones, containing between 14 and 15 yards, and in weight 53 pound frized — — — — —	
One	{ northern dozen double — — — — —	

The new sort of cloth called Spanish cloth, otherwise narrow list ; western broad cloth not exceeding 25 yards in length, and 43 pound in weight, to be accounted two thirds of the short cloth before rated.

And for every pound weight exceeding forty-three pounds, two farthings and half a farthing the pound weight.

Cloth rashes, *alias* cloth serges, containing 30 yards, weighing forty pound, to be accounted two thirds of the short cloth before rated.

And for every pound exceeding forty pound weight, two farthings and half a farthing the pound weight.

And for any other sort of woolen cloth of the old or new drapery, and not mentioned in this book, to pay two farthings and half a farthing for the subsidie of every pound weight thereof.

Certaine rules, orders, directions and allowances, for the advancement of trade and encouragement of the merchant, as also for the regulating as well of the merchants in making of due entries and just payments of their customes, as of the officers in all the ports of this kingdome, in the faithful discharge of their duty.

I. **E**VERY merchant shall have free liberty to break bulk in any port allowed by the law, and to pay custome and subsidie for no more than he shall enter and land, provided that the master or purser of every such ship, shall first make declaration upon oath, before any two principal officers of the port, of the true content of his ships lading, and shall likewise after declare upon his oath, before the customer, collector, comptroller or surveyor, or two of them, at the next port of this kingdome where his ship shall arrive, the quantity and quality of the goods landed at the other port, where was bulke first broken, and to whom they did belong.

II. All forraign goods and merchandizes (except wines, corrans and wrought silks) first imported shall be again exported by any merchant *Eng- 7 Geo. 1. c. 20. s. 10.* *lish* within twelve moneths, or stranger within nine moneths. And such merchant or merchants as shall export any such forraign goods or merchandize (except before excepted) shall have allowance and be repaid by the officer which received the same, the one moietie of the subsidie which was paid at the first importation of such forraign goods and merchandizes, or any part thereof, so as due prooffe be first made by certificate from the officers of the due entry and payment of the custome and subsidie of all forraign goods and merchandizes inwards, together with the oath of the merchants importing and exporting the same, affirming the truth thereof, and the name of his Majesties searcher or under searcher in the port of *London*, and of the searcher of any other the out ports, testifying the shipping thereof to be exported. After all which duly performed in manner before expressed, the moietie of the subsidie first paid inwards, shall without any delay or reward be repaid unto such merchant or merchants, who doe export such goods and merchandizes, within one moneth after demand thereof. As also the whole additional duty of silk, linen and tobacco in manner as before is directed.

III. And if there be any agreement now in force, which was formerly made by the late commissioners of the customs and subsidies, with the merchants strangers or their factors, or shall hereafter be made by any commissioners, or farmers of the customes and subsidies, or any other power (except by consent of parliament) with any merchant or merchants strangers, or their factors, for any forraign goods and merchandizes to be brought into the port of *London*, or any other port or haven of this kingdom of *England*, or principality of *Wales*, and to be exported againe by way of composition; all other merchants being his Majesties subjects shall be admitted into the same composition, and not to be excluded from any other priviledge whatsoever, granted to the stranger by any private agreement or composition under the same conditions, and with the same restriction, as shall be made with the merchant-stranger.

IV. Every merchant as well *English* as stranger, that shall ship and export any kind of wines which formerly have paid all the duties of tonnage inwards, shall have repaid or allowed unto them all the duties of tonnage paid inward (except to the *Englishman* twenty shillings the ton, and except to the stranger five and twenty shillings the ton) upon due proof of the due entry and payment of the tonnage inwards, and of the shipping thereof to be exported, to be made in manner as in the second article is mentioned and expressed.

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V. If any merchant denison or stranger shall export any *Spanish* or forraign wools, he shall have liberty so to do, with this further condition, that such *Spanish* or other foreign wools whatsoever be not exported in any other ship or vessel whatsoever, with intent to be arrived beyond the seas out of the kingdom of *England* and dominion of *Wales*, than only in *English* shipping, upon pain of confiscation.

VI. Every merchant, as well *English* as stranger, which shall ship and export any currants which formerly were duly entered and paid the subsidie and custome inwards, shall have allowed or repaid unto them respectively, all the custome and subsidie paid inwards for the same (except eighteen pence for every hundred weight to the *English*, and two and twenty pence and halfe peny for every hundred weight to the stranger,) upon due proof of the due entry and payment of the custome and subsidie thereof inwards, and of the shipping thereof to be exported, to be made in manner as in the second article is declared.

VII. If any merchant having duly paid all duties inwards for forraign goods, and in regard of bad sales, shall be enforced to keep the same or any part thereof in his hands, after the space of a year shall be elapsed, in this case he or any other person is to be permitted to ship the same out for the parts beyond the seas (if they think fit) without payment of any subsidy for the same outwards, upon due proof that the same was duly entered, and subsidy paid inwards.

VIII. Every merchant bringing in any sort of wines into this kingdom by way of merchandize, and shall make due entries of the same in the custom-house, shall be allowed twelve *per cent.* for leakage.

IX. Every hoghead of wine which shall be run out and not full seven inches or above left therein; and every but or pipe not above nine inches, shall be accounted for outs; and the merchant to pay no subsidie for the same.

Rep. 6 Geo. 1.
c. 13.

X. If any wines shall prove corrupt and unmerchantable, and fit for nothing but to distil into hot waters, or to make vinegar, then every owner of such wines shall be abated in the subsidie, according to such his damages in those wines, by the discretion of the collectors of the customs, and one of the principal officers.

Repealed, as to
tobacco.
9 Geo. 1. c. 21.

XI. If any tobacco, or other goods or merchandize brought into this kingdom, shall receive any damage by salt water or otherwise, so that the owner thereof shall be prejudiced in the sale of such goods, the principal officers of the custom-house, or any two of them, whereof the collector for the time being to be one, shall have power to chuse two indifferent merchants, experienced in the values of such goods, who upon visiting the said goods shall certify and declare upon their corporal oaths first administered by the said officers, what damage such goods have received, and are lessened in their true value; and according to such damage in relation to the rates set on them in this book, the said officers are to make a proportionable abatement unto the merchant or owner, of the subsidie due for the same.

XII. The merchant stranger, who according to the rates and values in this book contained do pay double subsidie for lead, tynn, woollen-cloth, shall also pay double custome for native manufactures of wool or part wool, and the said strangers are to pay for all other goods as well inwards as outwards, rated to pay the subsidie of poundage, three pence in the pound, or any other duty payable by *Charta Mercatoria*, besides the subsidie.

XIII. That the merchants trading into the port of *London* have free liberty to lade and unlade their goods at any the lawful keyes and places of shipping and landing of goods between the Tower of *London* and *London-bridge*, and between sun-rising and sun-setting from the tenth day of *September* to the tenth day of *March*, and between the hours of six of the clock in the morning and six of the clock in the evening from the tenth day

day of *March* to the tenth day of *September*, giving notice thereof to the respective officers appointed to attend the lading and unlading of goods. And such officer as shall refuse upon due calling to be present, he shall forfeit for every default five pounds, the one moiety unto the King, and the other moiety to the party aggrieved, and suing for the same.

XIV. The merchants of *York*, *Kingston upon Hull*, and *Newcastle upon Tyne*, and the members thereof, shall be allowed free of custome and subsidie, two of the northern cloths and kerfies in ten to be shipped in those ports in the names of double wrappers, as formerly hath been there allowed them.

XV. The merchants of *Exeter*, and other western parts, shall be allowed free of subsidie, one perpetuance in ten for a wrapper, and three Devon dozens in twenty for wrappers, the same to be shipped out of the ports of *Exeter*, *Plymouth*, *Dartmouth*, *Barnstable*, *Lyme Regis*, or the members thereof.

XVI. All merchants transporting any sort of woollen, whether new or old drapery, as also bayes and cottons, shall be allowed one in ten for a wrapper, free of custome and subsidie.

XVII. Every merchant shall be allowed upon all other goods and merchandize appointed to pay to any the subsidie of poundage, according to the rule of this book, to be imported, five in the hundred of all the said subsidies of poundage so appointed to be paid.

XVIII. The officers who sit above in the custom-house of the port of *London*, shall attend the service of their several places from nine to twelve of the clock in the forenoon; and one officer, or one able clerk, shall attend with the book in the afternoon, during such time as the officers are appointed to wait at the water's side, for the better deciding of all controversies that may happen concerning merchants warrants. All other the officers of the out ports shall attend every day in the custom-house of every respective port for dispatch of merchants and shippers, between the hours of nine of the clock and twelve in the morning, and two and four of the clock in the afternoon.

XIX. Every merchant making an entry of goods, either inwards or outwards, shall be dispatched in such order as he cometh; and if any officer or his clerk shall either for favour or reward put any merchant or his servant, duly attending, by his turn, or other ways delay any person so duly attending, and making his entries aforesaid, to draw any other reward or gratuity from him than is limited in the act for tonnage and poundage and this book; if the master officer be found faulty herein, he shall upon complaint to the chief officers of the custom-house, be strictly admonished of his duty; but if the clerk be found faulty therein, he shall, upon complaint to the said chief officers, be presently discharged of his service, and not permitted to sit any more in the custom-house.

XX. The lord major, communalty and citizens of the city of *London*, their officers or deputies, for and touching the offices of package, scavage, baleage or portage of any goods or merchandize of aliens, or their sons born within this kingdome, or unfreemen, imported or exported into or out of the city of *London*, or the liberties or ports thereof, unto or from the parts beyond the seas, for or concerning the receiving or taking of any fees or rates heretofore usually taken, for or in respect of the said offices, or any of them, might and may receive and take the same; any thing in the act for tonnage and poundage, or this book, or any former act, to the contrary notwithstanding.

XXI. All ancient duties, heretofore lawfully taken by any city, or town corporate, their farmours, deputies or officers, under the name of town custom or the like, for the maintenance of bridges, keys, harbours, wharfs, or the like, shall and may be received and enjoyed as formerly; any thing in the said act, or any other act or book to the contrary notwithstanding.

XXII. The

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XXII. The under searcher or other officers of *Gravesend*, having power to visit and search any ship outward bound, shall not without just and reasonable cause detain any such ship under color of searching the goods therein laden, above three tydes after her arrival at *Gravesend*, under pain of loss of their office, and rendering damage to the merchant and owner of the ship; and the searcher or other officer of the custom-house in any of the out-ports having power to search and visit any ship outward bound, shall not without just and reasonable cause detain any such ship under color of searching the goods therein laden, above one tide after the said ship is fully laden and ready to set sayle; under pain of loss of the office of such offender, and rendering damage to the merchant and owner of the ship.

XXIII. Note, That all timber in balks, which shall be of eight inches square or upwards, that shall be imported or brought from any part beyond the seas into the realm of *England*, dominion of *Wales*, port and town of *Berwick*, or any of them, shall be rated according to the measure of timber, the foot square three pence for the value thereof, and according to that rule shall pay for subsidy twelve pence in the pound according to poundage, and all under eight inches square, and above five inches square, shall pay for subsidy according to the rates mentioned in this book of rates for middle balks, and all of five inches square or under shall pay according to the rate of small balks.

XXIV. For avoiding all oppressions by any of the officers of the customs in any port of this kingdom, in exacting unreasonable fees from the merchant by reason of any entries, or otherwise touching the shipping or unshipping of any goods, wares or merchandize: It is ordered that no officer, clerk or other, belonging to any custom-house whatsoever, shall exact, require or receive any other or greater fee of any merchant or other whatsoever, than such as are or shall be established by the commons in parliament assembled: If any officer or other shall offend contrary to this order, he shall forfeit his office and place, and be for ever after incapable of any office in the custom-house.

XXV. All fees appointed to be paid unto the customer, comptroller, surveyor, or surveyor-general in the port of *London* for any cockquet or certificate outwards, shall be paid altogether in one sum, to that officer from whom the merchant is to have his cockquet or certificate above in the custom-house; and after the merchant hath duly paid his custom and subsidy, and other duties above in the custom-house as is appointed by this book of rates, he is to be master of, and keep his own cockquet or certificate, until he shall ship out his goods so entered, when as he is to deliver the same to the head searcher, or his Majesties under searcher in the port of *London* or other ports, together with the mark and number of his goods.

XXVI. The officers of the custom-house for the time being, shall allow and make good unto all persons, all such monies as are or shall be due unto them for the half subsidy; and also the *Algier* duty of foreign goods formerly exported, now due and unpaid.

XXVII. The duties and sums of money appointed to be paid by the act of subsidy of tonnage and poundage passed this parliament, and by the book of rates therein mentioned, and no other, shall be paid to his Majesty's officers, during the continuance of the said act, upon goods imported or exported; any law, statute or usage to the contrary notwithstanding. Nevertheless, it is declared, That prizage of wines, the duty called butlerage, and the duty of twelve-pence of every chalder of sea coale exported from *Newcastle upon Tyne* to any other port or ports of this realm, shall be continued.

Memorandum, Ginger of the *English* plantations, the hundred weight, containing 112 pound, to be rated at one pound.

Anno duodecimo

CAROLI II. Regis.

C A P. XVIII.

An act for the encouraging and increasing of shipping and navigation.

FOR the increase of shipping and encouragement of the navigation of this nation, wherein, under the good providence and protection of God, the wealth, safety and strength of this kingdom is so much concerned; (2) be it enacted by the King's most excellent majesty, and by the lords and commons in this present parliament assembled, and by the authority thereof, That from and after the first day of *December*, one thousand six hundred and sixty, and from thenceforward, no goods or commodities whatsoever shall be imported into or exported out of any lands, islands, plantations or territories to his Majesty belonging, or in his possession, or which may hereafter belong unto or be in the possession of his Majesty, his heirs and successors, in *Asia*, *Africa*, or *America*, in any other ship or ships, vessel or vessels whatsoever, but in such ships or vessels as do truly and without fraud belong only to the people of *England* or *Ireland*, dominion of *Wales*, or town of *Berwick upon Tweed*, or are of the built of and belonging to any the said lands, islands, plantations or territories, as the proprietors and right owners thereof, and whereof the master and three fourths of the mariners at least are *English*; (3) under the penalty of the forfeiture and loss of all the goods and commodities which shall be imported into or exported out of any the aforesaid places in any other ship or vessel, as also of the ship or vessel, with all its guns, furniture, tackle, ammunition, and apparel; one third part thereof to his Majesty, his heirs and successors; one third part to the governor of such land, plantation, island or territory where such default shall be committed, in case the said ship or goods be there seized, or otherwise that third part also to his Majesty, his heirs and successors; and the other third part to him or them who shall seize, inform or sue for the same in any court of record, by bill, information, plaint or other action, wherein no essoin, protection or wager of law shall be allowed; (4) and all admirals and other commanders at sea of any the ships of war or other ship having commission from his Majesty or from his heirs or successors, are hereby authorized and strictly required to seize and bring in as prize all such ships or vessels as shall have offended contrary hereunto, and deliver them to the court of admiralty, there to be proceeded against; and in case of condemnation, one moiety of such forfeitures shall be to the use of such admirals or commanders and their companies, to be divided and proportioned amongst them according to the rules and orders of the sea in case of ships taken prize; and the other moiety to the use of his Majesty, his heirs and successors.

No goods shall be imported from the plantations, &c. but in English ships.

Penalty.
Explained by
13 & 14 Car. 2.
c. 11. l. 6.

II. And be it enacted, That no alien or person not born within the allegiance of our sovereign lord the King, his heirs and successors, or naturalized, or made a free denizen, shall from and after the first day of *February*, which will be in the year of our Lord one thousand six hundred sixty-one, exercise the trade or occupation of a merchant or factor in any the said places; (2) upon pain of the forfeiture and loss of all his goods and chattels, or which are in his possession; one third to his Majesty, his heirs and successors; one third to the governor of the plantation where such person shall so offend; and the other third to him or them that shall inform or sue for the same in any of his Majesty's courts in the plantation where

Aliens shall not exercise the occupation of merchants or factors in the plantations.

Governors,
&c. of planta-
tions to take
an oath for
the observa-
tion of the
afore-men-
tioned clauses.
*Explained and
enforced by
7 & 8 W. 3.
c. 22. s. 4.*

For the im-
portation of
thrown silk,
*see 2 W. & M.
sess. 1. c. 9.*

No goods of
foreign
growth or
manufactures
shall be
brought into
England, &c.
in English
ships, but
only from the
places of their
said growth,
&c.

*Altered by
7 Ann. c. 8.
s. 12. as to
American
drugs.*

All ling,
stock-fish,
&c. oil, &c.
whale-fins,
&c. imported,
not caught in
vessels by the
proprietors
themselves,
&c. shall pay
double aliens
custom.
*Protestant
strangers are
excepted by*

where such offence shall be committed: (3) and all governors of the said lands, islands, plantations or territories, and every of them, are hereby strictly required and commanded, and all who hereafter shall be made governors of any such islands, plantations or territories, by his Majesty, his heirs or successors, shall before their entrance into their government take a solemn oath, to do their utmost, that every the aforementioned clauses, and all the matters and things therein contained, shall be punctually and *bona fide* observed according to the true intent and meaning thereof: (4) and upon complaint and proof made before his Majesty, his heirs or successors, or such as shall be by him or them thereunto authorized and appointed, that any the said governors have been willingly and wittingly negligent in doing their duty accordingly, that the said governor so offending shall be removed from his government.

III. And it is further enacted by the authority aforesaid, That no goods or commodities whatsoever, of the growth, production or manufacture of *Africa, Asia, or America*, or of any part thereof, or which are described or laid down in the usual maps or cards of those places, be imported into *England, Ireland or Wales*, islands of *Guernsey and Jersey*, or town of *Berwick upon Tweed*, in any other ship or ships, vessel or vessels whatsoever, but in such as do truly and without fraud belong only to the people of *England or Ireland*, dominion of *Wales*, or town of *Berwick upon Tweed*, or of the lands, islands, plantations or territories in *Asia, Africa, or America*, to his Majesty belonging, as the proprietors and right owners thereof, and whereof the master, and three fourths at least of the mariners are *English*; (2) under the penalty of the forfeiture of all such goods and commodities, and of the ship or vessel in which they were imported, with all her guns, tackle, furniture, ammunition and apparel; one moiety to his Majesty, his heirs and successors; and the other moiety to him or them who shall seize, inform or sue for the same in any court of record, by bill, information, plaint or other action, wherein no essoin, protection or wager of law shall be allowed.

IV. And it is further enacted by the authority aforesaid, That no goods or commodities that are of foreign growth, production or manufacture, and which are to be brought into *England, Ireland, Wales*, the islands of *Guernsey and Jersey*, or town of *Berwick upon Tweed*, in *English*-built shipping, or other shipping belonging to some of the aforesaid places, and navigated by *English* mariners, as aforesaid, shall be shipped or brought from any other place or places, country or countries, but only from those of the said growth, production or manufacture, or from those ports where the said goods and commodities can only, or are, or usually have been, first shipped for transportation, and from none other places or countries; (2) under the penalty of the forfeiture of all such of the aforesaid goods as shall be imported from any other place or country contrary to the true intent and meaning hereof, as also of the ship in which they were imported, with all her guns, furniture, ammunition, tackle and apparel; one moiety to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize, inform or sue for the same in any court of record, to be recovered as is before express.

V. And it is further enacted by the authority aforesaid, That any sort of ling, stock-fish, pilchard, or any other kind of dried or salted fish, usually fished for and caught by the people of *England, Ireland, Wales*, or town of *Berwick upon Tweed*; or any sort of cod-fish or herring, or any oil or blubber made or that shall be made of any kind of fish whatsoever, or any whale-fins or whale-bones, which shall be imported into *England, Ireland, Wales*, or town of *Berwick upon Tweed*, not having been caught in vessels truly and properly belonging thereunto as proprietors and right owners thereof, and the said fish cured, fayed and dried, and the oil and blubber aforesaid (which shall be accounted and pay as oil) not made by

the people thereof, and shall be imported into *England, Ireland or Wales*, or town of *Berwick upon Tweed*, shall pay double aliens custom.

10 & 11 W. 3. c. 24. § 13. and the importation of anchovies, &c. provided for by § 14.

VI. And be it further enacted by the authority aforesaid, That from henceforth it shall not be lawful to any person or persons whatsoever, to load or cause to be laden and carried in any bottom or bottoms, ship or ships, vessel or vessels whatsoever, whereof any stranger or strangers-born (unless such as shall be denizens or naturalized) be owners, part-owners or master, and whereof three fourths of the mariners at least shall not be *English*, any fish, victual, wares, goods, commodities or things, of what kind or nature soever the same shall be, from one port or creek of *England, Ireland, Wales*, islands of *Guernsey or Jersey*, or town of *Berwick upon Tweed*, to another port or creek of the same, or of any of them; under penalty for every one that shall offend contrary to the true meaning of this branch of this present act, to forfeit all such goods as shall be laden and carried in any such ship or vessel, together with the ship or vessel, and all her guns, ammunition, tackle, furniture and apparel; one moiety to his Majesty, his heirs and successors, and the other moiety to him or them that shall inform, seize or sue for the same in any court of record, to be recovered in manner aforesaid.

No goods to be laden or carried from one part of England to another in the vessel of any alien not denizenized, &c.

The penalty.

VII. And it is further enacted by the authority aforesaid, That where any ease, abatement or privilege is given in the book of rates to goods or commodities imported or exported in *English*-built shipping, that is to say, shipping built in *England, Ireland, Wales*, islands of *Guernsey or Jersey*, or town of *Berwick upon Tweed*, or in any the lands, islands, dominions and territories to his Majesty in *Africa, Asia, or America*, belonging, or in his possession, that it is always to be understood and provided, that the master and three fourths of the mariners of the said ships at least be also *English*; (2) and that where it is required that the master and three fourths of the mariners be *English*, that the true intent and meaning thereof is, that they should be such during the whole voyage, unless in case of sickness, death, or being taken prisoners in the voyage, to be proved by the oath of the master or other chief officer of such ships.

Ease and abatement in the book of rates to extend only where three parts of the Mariners be *English*.

VIII. And it is further enacted by the authority aforesaid, That no goods or commodities of the growth, production or manufacture of *Muscovy*, or to any the countries, dominions or territories to the great duke or emperor of *Muscovy or Russia* belonging, as also that no sort of masts, timber or boards, no foreign salt, pitch, tar, rosin, hemp or flax, raisins, figs, prunes, olive-oils, no sorts of corn or grain, sugar, pot-ashes, wines, vinegar, or spirits called *aqua vite*, or brandy-wine, shall from and after the first day of *April*, which shall be in the year of our Lord one thousand six hundred sixty-one, be imported into *England, Ireland, Wales*, or town of *Berwick upon Tweed*, in any ship or ships, vessel or vessels whatsoever, but in such as do truly and without fraud belong to the people thereof, or some of them, as the true owners and proprietors thereof, and whereof the master and three fourths of the mariners at least are *English*; and that no currans nor commodities of the growth, production or manufacture of any the countries, islands, dominions or territories to the *Othoman or Turkish* empire belonging, shall from and after the first day of *September*, which shall be in the year of our Lord one thousand six hundred sixty-one, be imported into any the afore-mentioned places in any ship or vessel, but which is of *English*-built, and navigated, as aforesaid, and in no other, except only such foreign ships and vessels as are of the built of that country or place of which the said goods are the growth, production or manufacture respectively, or of such port where the said goods can only be, or most usually are, first shipped for transportation, and whereof the master and three fourths of the mariners at least are of the said country or

Goods of the growth or manufacture of *Muscovy or Russia*. Explained by 13 & 14 Car. 2. c. 11. § 23.

Othoman or Turkish empire.

Frauds in
concealing
aliens goods,
how to be
prevented.

or place, under the penalty and forfeiture of ship and goods, to be disposed and recovered as in the foregoing clause.

IX. Provided always, and be it hereby enacted by the authority aforesaid, That for the prevention of the great frauds daily used in colouring and concealing of aliens goods, all wines of the growth of *France* or *Germany*, which from and after the twentieth day of *October* one thousand six hundred and sixty shall be imported into any the ports or places aforesaid, in any other ship or vessel than which doth truly and without fraud belong to *England*, *Ireland*, *Wales*, or town of *Berwick* upon *Tweed*, and navigated with the mariners thereof, as aforesaid, shall be deemed aliens goods, and pay all strangers customs and duties to his Majesty, his heirs and successors, as also to the town or port into which they shall be imported; (2) and that all sorts of masts, timber or boards, as also all foreign salt, pitch, tar, rosin, hemp, flax, raisins, figs, prunes, olive-oils, all sorts of corn or grain, sugar, pot-ashes, spirits commonly called brandy-wine, or *aqua-vita*, wines of the growth of *Spain*, the islands of the *Canaries* or *Portugal*, *Madera*, or western islands; (3) and all the goods of the growth, production or manufacture of *Muscovy* or *Russia*, which from and after the first day of *April*, which shall be in the year of our Lord one thousand six hundred sixty-one, shall be imported into any the aforesaid places in any other than such shipping, and so navigated; (4) and all currans and *Turkey* commodities which from and after the first day of *September*, one thousand six hundred sixty-one, shall be imported into any the places aforesaid, in any other than *English* built shipping, and navigated as aforesaid, (5) shall be deemed aliens goods, and pay accordingly to his Majesty, his heirs and successors, and to the town or port into which they shall be imported.

How to prevent frauds in
colouring and
buying foreign ships.
E X P.
See 13 & 14
Car. 2. c. 11.
§ 6.

The oath to
be administered.

X. And for prevention of all frauds which may be used in colouring or buying of foreign ships, be it enacted by the authority aforesaid, and it is hereby enacted, That from and after the first day of *April*, which shall be in the year of our Lord one thousand six hundred sixty-one, no foreign-built ship or vessel whatsoever shall be deemed or pass as a ship to *England*, *Ireland*, *Wales*, or town of *Berwick*, or any of them belonging, or enjoy the benefit or privilege of such a ship or vessel, until such time that he or they claiming the said ship or vessel to be theirs, shall make appear to the chief officer or officers of the customs in the port next to the place of his or their abode, that he or they are not aliens, and shall have taken an oath before such chief officer or officers, who are hereby authorized to administer the same, that such ship or vessel was *bona fide* and without fraud by him or them bought for a valuable consideration, expressing the sum, as also the time, place and persons from whom it was bought, and who are his part-owners (if he have any); (2) all which part-owners shall be liable to take the said oath before the chief officer or officers of the custom-house of the port next to the place of their abode, and that no foreigner directly or indirectly hath any part, interest or share therein; and that upon such oath he or they shall receive a certificate, under the hand and seal of the said chief officer or officers of the port where such person or persons so making oath do reside, whereby such ship or vessel may for the future pass and be deemed as a ship belonging to the said port, and enjoy the privilege of such a ship or vessel; and the said officer or officers shall keep a register of all such certificates as he or they shall so give, and return a duplicate thereof to the chief officers of the customs at *London*, for such as shall be granted in *England*, *Wales*, and *Berwick*, and to the chief officers of the customs at *Dublin*, for such as shall be given in *Ireland*, together with the names of the person or persons from whom such ship was bought, and the sum of money which was paid for her, as also the names of all such persons who are part-owners of her, if any such be.

Officers of the
customs not to
allow any privilege to any

XI. And be it further enacted by the authority aforesaid, That if any officers of the customs shall from and after the said first day of *April* allow the privilege of being a ship or vessel to *England*, *Ireland*, *Wales*, or

town

town of *Berwick*, or any of them belonging, to any foreign-built ship or vessel, until such certificate be before them produced, or such proof and oath taken before them; (2) or if any officer of the customs shall allow the privilege of an *English*-built ship, or other ship to any the aforesaid places belonging, to any *English* or foreign-built ship coming into any port, and making entry of any goods, until examination whether the master and three-fourths of the mariners be *English*; (3) or shall allow to any foreign-built ship bringing in the commodities of the growth of the country where it was built; the privilege by this act to such ship given, until examination and proof whether it be a ship of the built of that country, and that the master and three-fourths of the mariners are of that country; (4) or if any person who is or shall be made governor of any lands, islands, plantations or territories in *Africa*, *Asia* or *America*, by his Majesty, his heirs or successors, shall suffer any foreign-built ship or vessel to load or unload any goods or commodities within the precincts of their governments, until such certificate be produced before them, or such as shall be by them appointed to view the same, and examination whether the master and three fourths of the mariners at least be *English*; (5) that for the first offence such officer of the customs and governors shall be put out of their places, offices or governments.

foreign-built ship, until certificate or proof, &c.
Altered by 6 Annæ, c. 37. s. 21.

XII. Provided always, That this act, or any thing therein contained, extend not, or be meant, to restrain and prohibit the importation of any the commodities of the *Streights* or *Levant Seas*, loaden in *English*-built shipping, and whereof the master and three fourths of the mariners at least are *English*, from the usual ports or places for lading of them heretofore within the said *Streights* or *Levant-Seas*, though the said commodities be not of the very growth of the said places.

Proviso for goods of the Streights or Levant.
In pari repeal- ed by 6 Geo. 1. c. 14.

XIII. Provided also, That this act, or any thing therein contained, extend not, or be meant, to restrain the importing of any *East-India* commodities loaden in *English* built shipping, and whereof the master and three fourths of the mariners at least are *English*, from the usual place or places for lading of them in any part of those seas, to the southward and eastward of *Cabo bona Esperanza*, although the said ports be not the very places of their growth.

East India commodities.

XIV. Provided also, That it shall and may be lawful to and for any of the people of *England*, *Ireland*, *Wales*, islands of *Guernsey* or *Jersey*, or town of *Berwick* upon *Tweed*, in vessels or ships to them belonging, and whereof the master and three fourths of the mariners at least are *English*, to load and bring in from any of the ports of *Spain* or *Portugal*, or western islands, commonly called *Azores*, or *Madera* or *Canary* islands, all sorts of goods or commodities of the growth, production or manufacture of the plantations or dominions of either of them respectively.

Proviso for goods import- ed from Spain, Portugal, Azores, Ma- dera or Ca- nary islands.

XV. Provided, That this act, or any thing therein contained, extend not to bullion, nor yet to any goods taken, or that shall be *bona fide* taken, by way of reprisal by any ship or ships belonging to *England*, *Ireland* or *Wales*, islands of *Guernsey* or *Jersey*, or town of *Berwick* upon *Tweed*, and whereof the master and three fourths of the mariners at least are *English*, having commission from his Majesty, his heirs or successors.

Proviso for bullion, and goods taken by way of reprisal.

XVI. Provided always, That this act, or any thing therein contained, shall not extend, or be construed to extend, to lay aliens duties upon any corn of the growth of *Scotland*, or to any salt made in *Scotland*, nor to any fish caught, laved and cured by the people of *Scotland*, and imported directly from *Scotland* in *Scotch* built ships, and whereof the master and three fourths of the mariners are of his Majesty's subjects; (2) nor to any sea-oil of *Russia*, imported from thence into *England*, *Ireland*, *Wales*, or town of *Berwick* upon *Tweed*, in shipping *bona fide* to some of the said places belonging, and whereof the master and three fourths of the mariners at least are *English*.

Proviso con- cerning goods of Scotland.

Goods of Russia.

The duty payable upon goods in French ships. Enforced by 13 & 14 Car. 2. c. 11. f. 24.

How long to continue.

Sugars, tobacco, &c. of the growth of the plantations. Enlarged as to rice and mel-
losses by 3 & 4 Annæ, c. 5 f. 12. and as to copper ore by 8 Geo. 1. c. 18. f. 22.

Ships of England, Ireland or Wales, sailing to any English plantations of America, Asia or Africa, shall be bound with sureties to bring goods there loaded into England, &c. Further provisions relating to such bonds, 7 & 8 W. 3. c. 22. f. 13. 8 Annæ, c. 13. f. 23. Repealed as to Ireland by 22 & 23 Car. 2. c. 26. f. 11. Ships coming from other places to any of those plantations. The respective governors to return the bonds taken

XVII. Provided also, and it is hereby enacted, That every ship or vessel belonging to any the subjects of the *French* King, which from and after the twentieth day of *October* in the year of our Lord one thousand six hundred and sixty shall come into any port, creek, harbour or road of *England, Ireland, Wales*, or town of *Berwick* upon *Tweed*, and shall there lade or unlade any goods or commodities, or take in or set on shore any passengers, shall pay to the collector of his Majesty's customs in such port, creek, harbour or road, for every ton of which the said ship or vessel is of burthen, to be computed by such officer of the customs as shall be thereunto appointed, the sum of five shillings current money of *England*: (2) And that no such ship or vessel be suffered to depart out of such port, creek, harbour or road, until the said duty be fully paid: (3) And that this duty shall continue to be collected, levied and paid for such time as a certain duty of fifty shillings *per* ton, lately imposed by the *French* King, or any part thereof, shall continue to be collected upon the shipping of *England* lading in *France*, and three months after, and no longer.

XVIII. And it is further enacted by the authority aforesaid, That from and after the first day of *April*, which shall be in the year of our Lord one thousand six hundred sixty-one, no sugars, tobacco, cotton-wool, indicoes, ginger, fustick, or other dying wood, of the growth, production or manufacture of any *English* plantations in *America, Asia* or *Africa*, shall be shipped, carried, conveyed or transported from any of the said *English* plantations to any land, island, territory, dominion, port or place whatsoever, other than to such other *English* plantations as do belong to his Majesty, his heirs and successors, or to the kingdom of *England* or *Ireland*, or principality of *Wales*, or Town of *Berwick* upon *Tweed*, there to be laid on shore, (2) under the penalty of the forfeiture of the said goods, or the full value thereof, as also of the ship, with all her guns, tackle, apparel, ammunition and furniture; the one moiety to the King's majesty, his heirs and successors, and the other moiety to him or them that shall seize, inform or sue for the same in any court of record, by bill, plaint, or information, wherein no essoin, protection or wager of law shall be allowed.

XIX. And be it further enacted by the authority aforesaid, That for every ship or vessel, which from and after the five and twentieth day of *December* in the year of our Lord one thousand six hundred and sixty shall set sail out of or from *England, Ireland, Wales*, or town of *Berwick* upon *Tweed*, for any *English* plantation in *America, Asia*, or *Africa*, sufficient bond shall be given with one surety to the chief officers of the custom house of such port or place from whence the said ship shall set sail, to the value of one thousand pounds, if the ship be of less burthen than one hundred tons; and of the sum of two thousand pounds, if the ship shall be of greater burthen; that in case the said ship or vessel shall load any of the said commodities at any of the said *English* plantations, that the same commodities shall be by the said ship brought to some port of *England, Ireland, Wales*, or to the port or town of *Berwick* upon *Tweed*, and shall there unload and put on shore the same, the danger of the seas only excepted: (2) And for all ships coming from any other port or place to any of the aforesaid plantations, who by this act are permitted to trade there, that the governor of such *English* plantations shall before the said ship or vessel be permitted to load on board any of the said commodities, take bond in manner and to the value aforesaid, for each respective ship or vessel, that such ship or vessel shall carry all the aforesaid goods that shall be laden on board in the said ship to some other of his Majesty's *English* plantations, or to *England, Ireland, Wales*, or town of *Berwick* upon *Tweed*: (3) And that every ship or vessel which shall load or take on board any of the aforesaid goods, until such bond given to the said governor, or certifi-

cate produced from the officers of any custom-house of *England, Ireland, Wales*, or of the town of *Berwick*, that such bond have been there duly given, shall be forfeited with all her guns, tackle, apparel and furniture, to be employed and recovered in manner as aforesaid; and the said governors and every of them shall twice in every year after the first day of *January*, one thousand six hundred and sixty, return true copies of all such bonds by him so taken, to the chief officers of the custom in *London*.
Confirmed by 13 Car. 2. stat. 1. c. 14.

twice yearly to the chief officers of the custom in *London*.
This return to be made once a year, &c.
22 & 23 Car. 2. c. 26. f. 12.

Anno duodecimo

CAROLI II. Regis.

C A P. XIX.

An act to prevent frauds and concealments of his Majesty's customs and subsidies.

BE it enacted by the King's most excellent majesty, by and with the advice and consent of the lords and commons in this present parliament assembled, That if any person or persons, at any time after the first day of *September*, one thousand six hundred and sixty, shall cause any goods for which custom, subsidy or other duties are due or payable by virtue of the act passed this parliament, (intituled, *A subsidy granted to the king of tonnage and poundage, and other sums of money, payable upon merchandize exported and imported*) to be landed or conveyed away without due entry thereof first made, and the customer or collector, or his deputy agreed with; that then and in such case, upon oath thereof made before the lord treasurer, or any of the barons of the exchequer, or chief magistrate of the port or place where the offence shall be committed, or the place next adjoining thereunto, it shall be lawful to and for the lord treasurer, or any of the barons aforesaid, or chief magistrate of the port or place where the offence shall be committed, or the place next adjoining thereunto, to issue out a warrant to any person or persons, thereby enabling him or them, with the assistance of a sheriff, justice of peace, or constable, to enter into any house in the day-time where such goods are suspected to be concealed, and in case of resistance to break open such houses, and to seize and secure the same goods so concealed; and all officers and ministers of justice are hereby required to be aiding and assisting thereunto.

Persons who shall convey away any goods without entry and agreement for the custom.
12 Car. 2. c. 4.

The penalty.

13 & 14 Car. 2. c. 11. f. 5.
8 Annæ, c. 7. f. 17.

II. Provided always, That no house shall be entered by virtue of this act, unless it be within the space of one month after the offence supposed to be committed.

No proceeding against any upon this act, unless within one month after the offence committed.
 The continuance of this act.
 Damages and costs against false informers.

III. Provided also, That this act shall continue in force unto the end of the first session of the next parliament, and no longer.

IV. Provided also, That if the information, whereupon any house shall come to be searched, shall prove to be false; that then and in such case, the party injured shall recover his full damages and costs against the informer, by action of trespass to be therefore brought against such informer.

Confirmed by 13 Car. 2. stat. 1. c. 7. And by 1 Ann. stat. 1. c. 13. f. 2. and by 9 Ann. c. 6. f. 2. Made perpetual by 3 Geo. 1. c. 7.

Anno duodecimo

CAROLI II. Regis.

C A P. XXXII.

An act for prohibiting the exportation of wool, wool-fells, fullers-earth, or any kind of scouring-earth.

No person, after the 14th of January 1660, shall export any sheep or wool, wool-fells, mortlings, shorlings, yarn, wool-flocks, fullers-earth, fulling-clay.

Nor carry, or load on board any sheep, wool, &c.

No wool, wool-fells, &c. after the 14th of January

FOR the better preventing and avoiding of such losses and inconveniencies as have happened, and daily do and may happen, to the kingdom of England and dominion of Wales, and to the kingdom of Ireland, by and through the secret and subtil exportation and transportation, and by and through the secret and subtil carrying and conveying away, of wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth and fulling-clay, out of and from the kingdoms and dominion aforesaid, and for the better setting on work the poor people and inhabitants of the kingdoms and dominion aforesaid; (2) and to the intent that the full and best use and benefit of the principal native commodities of the same kingdoms and dominion may come, redound and be unto and amongst the subjects and inhabitants of the same, and not unto or amongst the subjects and inhabitants of the realm of Scotland, or of any foreign realms or states, as the same now of late in some great measure hath done, and is further likely to do, if some severer punishment than heretofore be not speedily inflicted upon such offenders as shall be actors or assistants in and to such exportation and transportation, and in and to such carrying and conveying away thereof, as aforesaid:

(3) be it enacted by the King's most excellent majesty, the lords and commons in this present parliament assembled, and by the authority of the same, That no person or persons whatsoever from and after the fourteenth day of January, one thousand six hundred and threescore, shall directly or indirectly export, transport, carry or convey, or cause or procure to be exported, transported, carried or conveyed, out of or from the kingdom of England, or dominion of Wales, or town of Berwick upon Tweed, or out of or from the isles of Jersey or Guernsey, with Sarke and Alderney, being under the government of Guernsey aforesaid, or out of or from any of them, or out of or from the kingdom of Ireland aforesaid, into any parts or places out of the kingdoms, isles or dominion aforesaid, any sheep or wool whatsoever, of the breed or growth of the kingdoms of England or Ireland, or isles or dominion aforesaid; (4) or any wool-fells, mortlings or shorlings, or any yarn made of wool, or any wool-flocks, or any fullers-earth; or any fulling-clay whatsoever; (5) nor shall directly or indirectly pack or load, or cause to be packed or loaded, upon any horse, cart or other carriage, or load or lay on board, or cause to be laden or laid on board, in any ship or other vessel, in any place or port within the kingdoms of England or Ireland, or town of Berwick, or isles or dominion aforesaid, any such sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool or wool-flocks, or any fullers-earth or fulling-clay, to the intent or purpose to export, transport, carry or convey the same, or to cause the same to be exported, transported, carried or conveyed, out of the kingdoms of England or Ireland, town of Berwick, isles or dominion aforesaid, or with intent or purpose that any other person or persons should so export, transport, carry or convey the same into any parts or places out of the kingdoms of England and Ireland, town of Berwick, isles or dominion aforesaid, into the kingdom of Scotland, or any foreign parts.

II. And be it further enacted by the authority aforesaid, That no wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, or any fullers-earth or fulling-clay, shall be, from and after the fourteenth day of

January, in the year of our Lord one thousand six hundred and sixty, exported, transported, carried or conveyed out of the kingdom of *England* and dominion of *Wales*, or town of *Berwick*, or kingdom of *Ireland*, or out of any port or place of the said kingdoms respectively, unto the isles of *Fersey* or *Guernsey*, or to *Sarke* or *Alderney*, except as in this act shall be hereafter limited or appointed.

1660, to be carried out of *Wales*, *Ireland*, &c.

Except.

III. And be it further enacted by the authority aforesaid, That all and every the offender and offenders, offence and offences aforesaid, shall be subject and liable to the respective pains, penalties and forfeitures hereafter following, that is to say, The said sheep, wools, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth and fulling-clay so exported, transported, carried, conveyed, packed or loaden contrary to the true intent of this act, shall be forfeited; (2) and that every offender and offenders therein shall forfeit twenty shillings for every such sheep, and three shillings for every pound weight of such wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay; (3) and also the owners of the said ships or vessels, knowing such offence, shall forfeit all their interest in the said ships or vessels, with all their apparel and furniture to them and every of them belonging; (4) and that the master and mariners thereof, knowing such offence, and wittingly and willingly aiding and assisting thereunto, shall forfeit all their goods and chattels, and have imprisonment for the space of three months without bail or mainprise; (5) the one moiety of which said penalties and forfeitures shall be to the King's majesty, his heirs and successors, and the other moiety to him that will sue for the same by action of debt, bill, plaint or information in any of his majesty's courts of record, or before the justices of assize, or in the general quarter-sessions of the peace; in which suit, no essoin, protection, or wager of law shall be allowed.

The penalties.

IV. And be it further enacted, That if any merchant, or other person or persons, shall after the said fourteenth day of *January* transport, or cause to be transported any sheep, wool, wool-fells, mortlings, shorlings, woollen-yarn, wool-flocks, fullers-earth or fulling-clay, contrary to the true intent of this act, and be thereof lawfully convicted, that then he shall be disabled to require any debt or account of any factor or others, for or concerning any debt or estate properly belonging to such offender; (2) provided always, and it is nevertheless declared, That this act, or any thing therein contained, shall not be construed to take away any greater pains or penalties inflicted, or to be inflicted, for any the offences aforesaid, by virtue of any former act of parliament now in force.

The penalty upon any merchant that shall transport wools, &c.

Proviso.

V. And be it also further enacted by the authority aforesaid, That every offence that shall be done or committed contrary to this act, shall and may be inquired of and heard, examined, tried and determined in the county where such sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay respectively shall be so packed, loaden or laid aboard as aforesaid, contrary to this act, or else in the county where such offenders shall happen to be apprehended or arrested for such offence, in such manner and form, and to such effect, to all intents and purposes, as if the same offence had been wholly and altogether done and committed at and in such county.

Offences against this act where to be tried.

VI. Provided always, and be it enacted by the authority aforesaid, That no person or persons whatsoever, shall at any time hereafter be impeached for any offence aforesaid, unless such person or persons shall be prosecuted within the space of one year next ensuing such offence committed.

Prosecution to be within a year after the offence committed.

VII. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons to seize, take and challenge to his or their own use and behoof, and to the use of the King, his heirs and successors, all and all manner such sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth and fulling-clay,

By 9 & 10 W. 3. c. 40. s. 9. the prosecution may be within three years.

Any person may seize goods contrary to this act with intent to be transported, &c. and shall have the moiety thereof.

Provido such person shall not be evidence against the offender.

Forfeiture of the ship if the owner be an alien, or not inhabiting in England.

Provido.

Ireland, Berwick.

Provido.

Southampton, Jersey, Guernsey.

clay, as he or they shall happen to see, find, know or discover to be laid aboard in any ship or other vessel or boat, or to be brought, carried or laid on shore, at or near the sea, or any navigable river or water, to the intent or purpose to be exported, transported or conveyed out of the kingdoms of *England* or *Ireland*, town of *Berwick*, isles or dominion aforesaid, contrary to the true meaning of this act, or to be packed or laden upon any horse, cart or other carriage, to the intent or purpose to be conveyed or carried into the kingdom of *Scotland* aforesaid; (2) and that such person or persons as shall happen so to seize, take or challenge any such sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay as aforesaid, shall have the full moiety thereof to all intents and purposes.

VIII. Provided always, That such person or persons as shall make any such seizure or challenge aforesaid to his or their own use, shall not be admitted or allowed to give in evidence upon his or their oath or oaths against any person or persons which shall happen to be indicted, accused or questioned by virtue of this act, or any thing therein contained.

IX. And furthermore, be it enacted by the authority aforesaid, That all and every ship, vessel, hulk, barge or boat of what kind soever, whereof any alien born, or whereof any natural-born subjects not inhabiting within the realm of *England*, shall be owner or part-owner, and wherein any sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay, shall happen to be shipped, put or laid aboard, contrary to the true meaning of this act, shall be forfeited to the King's majesty, his heirs and successors.

X. Provided always, That this act shall not extend to any lambskin ready dressed, and prepared fit and useful for fur or linings.

XI. Provided also, That this act shall not in any wise extend to the transporting, carrying or conveying away of any such wool-fells or pelts, with such wool upon them, or to any beds stuffed with flocks, which shall be carried or employed in any ship or other vessel for necessary use only, of and about the ordinance or other thing in or concerning such ship or vessel, or only for the necessary use of any the persons in such ship or vessel passing or being, and which shall not be sold or uttered in any foreign parts out of the kingdoms of *England* or *Ireland*, or town of *Berwick*, isles or dominion aforesaid; (a) nor to the exporting, carrying or conveying of any wether-sheep, or of the wool growing upon any such wether-sheep, to be carried alive in any ship or other vessel, for and towards the only necessary food or diet of or for the company or passengers, or other persons therein, and for and towards none other purpose.

XII. Provided always, and be it further enacted, That this act, or any thing therein contained, shall not extend to any such wool to be exported or transported out of or from the port of *Southampton*, only unto the aforesaid isles of *Jersey* and *Guernsey*, by or for the only use or behoof of any the inhabitants of the said isles of *Jersey* and *Guernsey*, or either of them, or to any such wool to be shipped or laden aboard in any ship or other vessel, by or for the only use or behoof of any the inhabitants of the said isles of *Jersey* or *Guernsey*, or either of them, in the port aforesaid, to be exported and transported into the said isles of *Jersey* or *Guernsey*, or either of them; so as such person and persons that shall so ship or lay aboard such wool into any ship or other vessel, do before the shipping or laying aboard such wool, deliver unto the custom, comptroller, surveyor or searcher of the port of *Southampton* aforesaid (out of which the same wool is to be exported) a writing under the seal or seals of the respective governors of the same isles of *Jersey* and *Guernsey*, unto which the said wool is to be transported, or of his or their deputy or deputies respectively, the which writing shall purport and express, that the party named in such writing is authorized and appointed to export, or cause to be exported out of the port aforesaid, so much wool, expressing the number of the tods, to the same isle, to be used or manufac-

tured in one of the same isles, or in some of the members or parts of the same, and that such party so authorized and appointed to export or cause to be exported that wool, hath before the making and sealing of that writing, entered into sufficient bond to his Majesty's use for the landing of the said wool in that isle. (2) And to the intent that the quantity of wool to be exported out of the port of *Southampton* aforesaid into the said isles, or either of them, in any one year, accounting the year to begin from the first day of *January* next ensuing, and so yearly from the first day of *January*, may not exceed the quantity hereunder specified; that is to say, unto the isle of *Jersey* two thousand tods and no more of unkembed wool, and unto *Guernsey* one thousand tods and no more of unkembed wool, and unto *Alderney* two hundred tods and no more of unkembed wool, and unto *Sarke* one hundred tods of unkembed wool and no more, every tod not exceeding thirty two pounds.

Enlarged as to
Jersey, &c.
by 1 W. & M.
sess. 1. c. 32.
s. 14.
Alderney,
Sarke.

XIII. And be it enacted by the authority aforesaid, That the governor of the said isle of *Jersey*, or his deputy for whom he will answer, shall not make to any person or persons any writing or writings such as is above specified, to authorize and appoint such person or persons as aforesaid, to fetch, export or transport out of the port of *Southampton* aforesaid, unto the said isle of *Jersey*, in one year, accounting the year from the first day of *January*, one thousand six hundred and sixty aforesaid, any greater quantity of wool than two thousand tods in any one year; (2) and that the governor of the said isle of *Guernsey*, or his deputy for whom he will answer, shall not make to any person or persons any writing or writings, such as is above specified, to authorize and appoint such person or persons as aforesaid to fetch, export or transport out of the port above specified, unto the said isles of *Guernsey* with *Alderney* and *Sarke*, in any one year, accounting the year from the first day of *January* aforesaid, any greater quantity of wool than one thousand tods for *Guernsey*, two hundred tods for *Alderney*, and one hundred tods for *Sarke* in any one year; (3) and that the customer of the port of *Southampton* aforesaid shall keep a true account of all the said quantity of wools so by him permitted to be loaden by virtue of this act, and shall not permit any greater quantity of wools to be loaden than by this act is prescribed in any one year, to either of the said islands respectively, under any pretence whatsoever, upon the penalty of the forfeiture of his place, and of the sum of one hundred pounds in money; one moiety whereof to the King's majesty, his heirs and successors, and the other moiety to him or them that will sue for the same in any court of record, wherein no essoin, protection, or wager of law shall be allowed. (4) And if any of the governors aforesaid, or any of their or either of their deputy or deputies of the said isles, or either of them, shall give, grant, or make any licence or licences for exporting from *Southampton* aforesaid, into the said isles respectively, of any greater quantity of such wool than is before by the true meaning of this act limited and appointed in that behalf; that then the respective governor or governors of such of the said isles shall forfeit and pay to the King's majesty, his heirs or successors, the sum of twenty pounds of lawful money of *England*; for every tod of wool which shall be so licenced to be exported, over and above the rate or proportion of wool, in and by this act, or the true meaning thereof, limited or appointed.

XIV. And be it further enacted by the authority aforesaid, That the respective governors aforesaid, or their respective deputies, or any their clerks, officers or servants, for the granting, making or sealing of every such writing of licence as is aforesaid, and for the entering a remembrance of the same into some book, which they shall have and keep for that purpose, may have and take the sum of twelve pence, and no more; (2) upon pain of forfeiting to the party grieved the sum of five shillings for every penny which shall be taken over and above the said sum of twelve pence, in and by this act allowed to be taken, and so after that proportion; the said penalty or forfeiture for the taking above twelve pence as aforesaid, to be recovered

recovered by bill, plaint or information, in any court of record at *Westminster*, or elsewhere, wherein no injunction, protection, privilege, effoin or wager of law shall be admitted or allowed. *Confirmed by 13 Car. 2. stat. 1. c. 14.*

Anno duodecimo

CAROLI II. Regis.

C A P. XXXIV.

An act for prohibiting the planting, setting or sowing of tobacco in England or Ireland.

Importance
of the plan-
tations of
America.

YOUR Majesty's loyal and obedient subjects, the lords and commons in this present parliament assembled, considering of how great concern and importance it is, That the colonies and plantations of this kingdom in America be defended, protected, maintained, and kept up, and that all due and possible encouragement be given unto them; and that not only in regard great and considerable dominions and countries have been thereby gained, and added to the imperial crown of this realm, but for that the strength and welfare of this kingdom do very much depend upon them, in regard of the employment of a very considerable part of its shipping and seamen, and of the vent of very great quantities of its native commodities and manufactures, and also of its supply with several considerable commodities which it was wont formerly to have only from foreigners, and at far dearer rates: (2) and forasmuch as tobacco is one of the main products of several of those plantations, and upon which their welfare and subsistence, and the navigation of this kingdom, and vent of its commodities thither, do much depend; and in regard it is found by experience, That the tobaccos planted in these parts are not so good and wholesom for the takers thereof; and that by the planting thereof, your Majesty is deprived of a considerable part of your revenue arising by customs upon imported tobacco; do most humbly pray, that it may be enacted by your Majesty; (3) and it is hereby enacted by the King's most excellent majesty, and the lords and commons in this present parliament assembled, and by the authority of the same, That no person or persons whatsoever shall or do from and after the first day of January in the year of our Lord one thousand six hundred and sixty, set, plant, improve to grow, make or cure any tobacco, either in seed, plant or otherwise, in or upon any ground, earth, field, or place within the kingdom of England, dominion of Wales, islands of Guernsey or Jersey, or town of Berwick upon Tweed, or in the kingdom of Ireland, under the penalty of the forfeiture of all such tobacco, or the value thereof, or of the sum of forty shillings for every rod or pole of ground so planted, set or sown as aforesaid, and so proportionably for a greater or lesser quantity of ground; one moiety thereof to his Majesty, his heirs and successors, and the other moiety to him or them that shall sue for the same, to be recovered by bill, plaint or information in any court of record, wherein no effoin, protection, or wager in law shall be allowed.

No person, after the first of January 1660, shall set or plant any tobacco.

The penalty made 101. by 15 Car. 2. c. 7. s. 18.

All sheriffs and other officers may destroy any tobacco planted contrary to this act.

The penalty of any person resisting this act.

II. And it is hereby further enacted, That all sheriffs, justices of the peace, mayors, bailiffs, constables, and every of them, upon information or complaint made unto them or any of them, by any the officers of the customs, or by any other person or persons whatsoever, that there is any tobacco set, sown, planted, or growing within their jurisdictions or precincts, contrary to this act, shall within ten days after such information or complaint cause to be burnt, plucked up, consumed, or utterly destroyed, all such tobacco so set, sown, planted or growing.

III. And it is hereby further enacted, That in case any person or persons shall resist or make forcible opposition against any person or persons in the due

due and thorough execution of this act, that every such person or persons, for every such offence, shall forfeit the sum of five pounds, to be divided and recovered in manner aforesaid. (2) And in case any person or persons shall not pay the sums of money by them to be paid by virtue of this act, that in every such case, distress shall be made, and sale thereof, returning the overplus to the owners: and in case no distress be to be found, that then every such party shall be committed to the common gaol in the county where such offence shall be committed, there to remain for the space of two months without bail or mainprize.

IV. Provided always, and it is hereby enacted, That this act, nor any thing therein contained, shall extend to the hindring of the planting of tobacco in any physick garden of either university, or in any other private garden for physick or chirurgery only, so as the quantity so planted exceed not one half of one pole in any one place or garden. 13 Car. 2. stat. 1. rap. 14. 5 Geo. 1. cap. 11. sect. 19. Proviso for private gardens.

Anno decimo tertio & quarto

CAROLI II. Regis.

C A P. VII.

An act to restrain the exportation of leather and raw hides out of the realm of England.

WHEREAS notwithstanding the many good laws before this time made, 18 Eliz. c. 9: and still in force, prohibiting the exportation of leather out of this realm, and the penalty by those acts imposed, by the cunning and subtilty of some persons, and the neglect of others who ought to take care thereof; there are such quantities of leather daily exported to foreign parts, that the price of leather is grown to those excessive rates, that many artificers working leather cannot furnish themselves with sufficient store thereof, for the carrying on of their trades: and the poor sort of people are not able to buy those things made of leather, which of necessity they must make use of:

II. For redress of which griefs, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, That from and after the first day of May now next ensuing, no person or persons whatsoever shall carry or transport, or cause to be carried or transported out of England into Scotland, Ireland, or into any of the isles belonging to this kingdom, or to any parts beyond the seas; the skins or hides tanned or untanned of any ox, steer, bull, cow or calf, otherwise or in any other manner than is by this present act directed. What skins or hides tanned may not be transported.

III. And be it further enacted by the authority aforesaid, That none of the skins or hides aforesaid, which shall happen to be taken from any of the beasts aforesaid, within any island whatsoever, belonging to the kingdom of England, (except Ireland) shall be transported out of that island to any other place, but into the kingdom of England; (2) upon pain of forfeiture for every such offence, double the value of skins or hides so to be transported out of the said islands, or any of them, to any other place than into the kingdom of England; the same forfeiture to be sued for and disposed as hereafter in this act is directed. Tanned leather may be transported into Scotland, &c. by 20 Car. 2. c. 5. The penalty.

V. And be it further enacted by the authority aforesaid, That if any person or persons shall be found guilty of the transportation of any leather or raw hides of any of the beasts aforesaid, (excepting such calve-skins and sheep-skins, dressed without the wool, as by law may be transported) contrary to the provision of this act; he shall from thenceforth be disabled to Penalty for transportation of any leather or raw hides.

D d

trade

trade or deal in leather for the future; (2) and shall for every such offence forfeit the sum of five hundred pounds, to be sued for, and disposed as hereafter in this act is directed.

VI. Provided nevertheless, That this act, or any thing therein contained, shall not extend to the prohibiting the transportation of any leather made into boots, shoes or slippers, but that the same may be transported; any thing in this act contained to the contrary notwithstanding.

Who may search and seize leather or hides intended to be transported.

VII. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the respective masters and wardens of the cordwainers, saddlers, girdlers and curriers of the city of *London*, and their deputies, and all customers, comptrollers, farmers of customs, supervisors, searchers, and other officers belonging to the customs, and to and for all justices of the peace, mayors, and chief officers of corporations, within this realm, dominion of *Wales*, or town of *Berwick upon Tweed*, from time to time, as well by land as water, to search for and seize any leather, or raw hides, wrought or unwrought, cut or uncut, packed up or unpacked, intended or purposed to be transported by any person or persons into any the parts beyond the seas, or into *Scotland*, other than calve-skins and sheep-skins as aforesaid.

How the penalties shall be recovered.

X. And be it further enacted by the authority aforesaid, That all the penalties and forfeitures, and every sum and sums of money, for any offence or offences herein before-mentioned, shall be recovered by action of debt, bill, plaint, or information, to be brought for the same in any court or courts at *Westminster*, or in any court or courts of record in the city, town, county or place where the said offence shall be committed, wherein no wager of law, protection or effoin shall be admitted, neither shall the same be removed out of the said county, city, or town corporate; (2) the one half of the said forfeitures to be to the use of the King's majesty, his heirs and successors, and the other half thereof to the use of the informer or informers that shall sue for the same.

Transportation of leather declared a common nuisance.

XI. Provided also, and be it enacted, That all such exportation or transportation of any hides or leather contrary to this act, is hereby adjudged and declared to be a common and publick nuisance.

Leather for necessary use of ships in voyages.

XII. Provided nevertheless, That this act shall not extend, or be construed, to prohibit the carrying or conveying of any such hides or leather which shall be used or employed for the necessary use or provision of any ship or vessel in any voyage beyond the seas, and which shall not be sold in any foreign parts, so as the number do not exceed six raw hides, and three tanned hides.

Anno decimo tertio & quarto

CAROL II. Regis.

C. A. P. XI.

An act for preventing frauds, and regulating abuses in his Majesty's customs.

12 Car. 2.
c. 19.

FORASMUCH as it appears that several unlawful and indirect means and devices are daily put in practice, to export and import goods and merchandises prohibited by the laws and statutes of this kingdom, as also to defraud the King's most excellent majesty of his dues, customs and subsidies, as well by secret and deceitful designs, as by open force and violence used against the King's majesty's officers employed in the affairs of the customs.

Ships and vessels arriving from beyond the seas at Gravesend.

II. For the better preventing of which frauds and violences in time to come, it is enacted and ordained by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and be it enacted and ordained by the authority

authority thereof, That no ship or vessel arriving from the parts beyond the seas, shall be above three days coming from *Gravesend* to the place of her discharge (within the river of *Thames*) without touching or staying at any wharf, key or place adjoining to either shore between *Gravesend* and *Chester's Key*, unless apparently hindered by contrary winds, drought of water, or other just impediment to be allowed by such person or persons as are or shall be appointed by his Majesty for managing the customs, the collectors inwards, or other principal officers of the customs); (2) and then or before, the master or purser (for that voyage) of such ship or vessel, shall make a just and true entry upon oath of the burthen, contents and lading of every such ship or vessel, with the particular marks, numbers, qualities and contents of every parcel of goods therein laden, to the best of his knowledge; also where and in what port she took in her lading, of what country built, how manned, who was master during the voyage, and who are owners thereof; (3) and in all out-ports or members, to come directly up to the place of unlading, as the condition of the port requires and will admit, and making entries, as aforesaid, upon the penalty of the forfeiture of one hundred pounds.

True entries of lading to be made upon oath.

The penalty.

III. And be it further enacted by the authority aforesaid, That no captain, master, purser, or any other person or persons taking charge of any ship or vessel bound for the parts beyond the seas, or into the kingdom of *Scotland*, whether the same ship or vessel shall have commission from or belong unto the King's majesty that now is, his heirs or successors, or shall belong to or have commission from any foreign prince or state, or otherwise, shall take in, or suffer to be taken into, or laden aboard any such ship or vessel, any *English* goods, wares or merchandize, to be exported into the parts beyond the seas, or into the kingdom of *Scotland*, until such captain, master, purser or other person as aforesaid, shall have entered such ship or ships in the book of the commissioners, customer or collector and comptroller outwards of such port where he shall load or take in goods, together with the name of such captain or master, the burden of such ship or vessel, the number of guns and ammunition she carries, and to what port or place she intends to pass or sail; (2) and before he or they shall depart with his or their ship or vessel out of such port or place, shall bring and deliver unto the said person or persons which are or shall be appointed by his Majesty for managing the customs, the customer or collector and comptroller of such port or place, a content in writing under his or their hands, of the names of every merchant, and other person or persons that shall have laden and put on board any such ship or vessel, any such goods or merchandize, together with the marks and numbers of such goods and merchandize; (3) and shall likewise publickly in the open custom-house, upon his corporal oath, to the best of his knowledge, have answered to such question or questions as shall be demanded of him by the said person or persons which are or shall be appointed by his Majesty for managing the customs, the customer or collector and comptroller, or their deputies, concerning such goods and merchandize as shall be aboard such ship or vessel; (4) upon pain of forfeiture of one hundred pounds: (5) and that no such captain, master, purser, or other person or persons taking charge of any ship or vessel of war, as aforesaid, wherein any goods, wares or merchandizes shall have been laden or brought from the parts beyond the seas, or out of the realm of *Scotland*, shall unload or put on board any lighter, boat or bottom, or lay on land, or suffer to be discharged or put into any lighter, boat or bottom, or to be laid on land, out of any ship or vessel, as aforesaid, any goods, wares or merchandize whatsoever, before such captain, master, purser, or other person taking charge of the ship or merchants goods for that voyage, as aforesaid, shall have signified and declared in writing under his or their hands, unto the person or persons which are or shall be appointed by his Majesty for managing the customs, the customer or collector and comptroller inwards of the

The duty of captains, masters, and others taking charge of ships and vessels bound for parts beyond the seas.

To take in no *English* goods till entry thereof be made at the custom-house.

Ships or vessels of war bringing goods.

the port where he arriveth, the names of every merchant or lader of any goods or merchandizes on board the said ship or vessel, together with the number and marks, and the quantity and quality of every parcel of goods and merchandizes, to the best of his knowledge, and shall have answered upon his or their corporal oath, to such questions concerning such goods and merchandizes, as shall be publickly administered unto him in the open custom-house, by such person or persons which are or shall be appointed for managing the customs, customer or collector and comptroller, or their deputies, and shall be liable to all searches and other rules which merchants ships are subject unto, by the usage of his Majesty's custom-house (victualling-bills and entring excepted) upon pain to forfeit one hundred pounds; (6) and upon refusal to make such entries as aforesaid, as well outwards as inwards, the said person or persons which are or shall be appointed for managing the customs, and officers of his Majesty's customs, and their deputies, shall and may freely enter and go on board all and every such ship or vessel of war, and bring from thence on shore into his Majesty's store-house belonging to the port where such ships shall be, all goods and merchandizes prohibited or uncustomed, which shall be found on board any such ship, as aforesaid.

The power of officers for managing the customs to enter and search ships and vessels.

IV. And be it hereby enacted, That the said person or persons which are or shall be appointed for managing the customs, and officers of his Majesty's customs, and their deputies, are hereby authorized and enabled to go and enter aboard any ship or vessel, as well ships of war as merchant ships, and from thence to bring on shore all goods prohibited or uncustomed, except jewels, if they be outwards bound; (2) and if they be ships or vessels inwards bound, from thence to bring on shore into his Majesty's store-house, as aforesaid, all small parcels of fine goods, or other goods, which shall be found in cabbins, chests, trunks or other small package, or in any private or secret place, in or out of the hold of the ship or vessel, which may occasion a just suspicion that they were intended to be fraudulently conveyed away; (3) and all other sorts of goods whatsoever, for which the duties of tonnage and poundage were not paid or compounded for within twenty days after the first entry of the ship, to be put and remain in the store-house aforesaid, until his Majesty's duties thereupon be justly satisfied, unless the said person or persons which are or shall be appointed by his Majesty for managing the customs, and officers of the customs, shall see a just cause to allow a longer time, and that the said person or persons which are or shall be so appointed to manage the customs, and the officers of the customs, and their deputies, may freely stay and remain aboard, until all the goods are delivered and discharged out of the said ships or vessels: (4) and if any master, purser or boatswain, or other taking charge in any ship or vessel, or any other person whatsoever, shall suffer any truss, bale, pack, fardel, cask or other package to be opened aboard the said ship or vessel, and the goods therein to be imbezzled, carried away, or put in any other form or package, after the ship comes into the port of her discharge, in every such case the said master, purser, boatswain or other, shall forfeit the sum of one hundred pounds.

Goods concealed in any ship after clearing.

The penalty.

V. And be it further enacted by the authority aforesaid, That in case after the clearing of any ship or vessel, by the person or persons which are or shall be appointed by his Majesty for managing the customs, or their deputies, and discharging the watchmen or tidemen from attendance thereupon, there shall be found on board such ship or vessel, any goods, wares or merchandizes, which have been concealed from the knowledge of the said person or persons which are or shall be so appointed to manage the customs, and for which the custom, subsidy and other duties due upon the importation thereof, have not been paid; then the master, purser or other person taking charge of such ship or vessel, shall forfeit the sum of one hundred pounds: (2) and it shall be lawful to or for any person or persons, authorized by writ of assistance under the seal of his Majesty's court of exchequer, to take a

constable,

constable, headborough or other publick officer inhabiting near unto the place, and in the day time to enter, and go into any house, shop, cellar, warehouse or room, or other place, and in case of resistance, to break open doors, chests, trunks and other package, there to seize, and from thence to bring, any kind of goods or merchandize whatsoever, prohibited and uncustomed, and to put and secure the same in his Majesty's store-house, in the port next to the place where such seizure shall be made.

VI. And for the better increase of shipping and navigation, be it further enacted, That the collectors and other officers of his majesty's customs in all the ports of *England*, shall forthwith give an account unto the collector and surveyor in the port of *London* (appointed by his majesty for all duties and matters relating to a late act, intituled, *An act for encreasing and encouraging of shipping and navigation*), of all foreign-built ships in their ports; owned and belonging to the people of *England*, of what built and burthen they are, for which certificates have been made according to the said act, and that the said collector and surveyor shall make a true and perfect list of all such ships attested under their hands, and transmit the same into his majesty's court of exchequer, on or before the month of *December* in the year one thousand six hundred sixty and two, there to remain upon record: (2) and that no foreign built ship (that is to say) not built in any of his majesty's dominions of *Asia*, *Africa* or *America*, or other than such as shall (*bona fide*) be bought before the first of *October* one thousand six hundred sixty and two next ensuing, and expressly named in the said list, shall enjoy the privilege of a ship belonging to *England* or *Ireland*, although owned or manned by *English* (except such ships only as shall be taken at sea by letters of mart or reprisal, and condemnation made in the court of admiralty, as lawful prize) but all such ships shall be deemed as aliens ships, and be liable unto all duties that aliens ships are liable unto by virtue of the said act for increase of shipping and navigation. (3) And whereas it is required by the said act, that in sundry cases the master and three fourths of the mariners are to be *English*, it is to be understood, that any of his Majesty's subjects of *England*, *Ireland*, and his plantations, are to be accounted *English*, and no others, and that the number of mariners be accounted according to what they shall have been during the whole voyage. (4) And whereas of late some of the persons appointed by his Majesty for managing the customs, and the officers of the customs and their deputies, have been hindred, affronted, abused, beaten and wounded, to the hazard of their lives, in the due execution of their several trusts and services in their respective places, by armed companies and multitudes of men, and goods prohibited and uncustomed have by force and violence, as well by land as by water, been forcibly carried and conveyed away; (5) be it enacted by the authority aforesaid, That where any officer or officers shall be by any person or persons, armed with club, or any manner of weapon, forcibly hindred, affronted, abused, beaten or wounded as aforesaid, either on board any ship or vessel, or upon the land or water, in the due execution of their office, all and every person and persons so resisting, affronting, abusing, beating or wounding the said officer or officers, or their deputies, or such as shall act in their aid or assistance, shall by the next justice of peace, or other magistrate, be committed to prison, there to remain till the next quarter-sessions: (6) and the justices of the peace of the said quarter-sessions shall and are hereby impowered to punish the offender by fine, not exceeding one hundred pounds, and the offender is to remain in prison till he be discharged by order of the exchequer, both of the fine and of the imprisonment, or discover the person that set him on work, to the end he may be legally proceeded against.

VII. And be it further enacted by the authority aforesaid, That if any wharfinger or keeper of any wharf, crane or key, or their servants, or any of them, shall take up or land, or knowingly suffer to be taken up or landed, or shall ship off, or suffer to be water-born at or from any of their said wharfs,

An account to be given of all foreign ships in all ports of *England*.

12 Car. 2. c. 81.

Foreign built ships not to have the privilege of a ship belonging to *England* or *Ireland*.

The punishment for beating and abusing officers of the customs.

No goods to be water-born or landed, but in the presence of some officer of the customs.

1 Eliz. c. 11.

The penalty.

Goods carried
from one port
to another in
England or
Wales.

Certificates
are to be in-
dorsed on
those bonds.
1 Ann. c. 1.
c. 26. s. 3.

wharfs, cranes, or keys, any goods, wares and merchandize prohibited, or whereof any custom, subsidy or other duties are due and payable unto the King's majesty, without the presence of some of the officers of his Majesty's customs thereunto appointed, or at hours and times not appointed by law, (except in the port of *Hull*, as in the statute of the first year of Queen *Elizabeth*, chapter the eleventh, is excepted, and not otherwise) or goods passing by certificates, waste-cocquet, or otherwise, without the presence or notice given to one or more of his Majesty's officers; that in every such case all and every such wharfinger and keeper of such wharf, crane or key, shall forfeit and pay the sum of one hundred pounds; (2) and if any goods or merchandize shall be laden or taken in from the shore, into any bark, hoy, lighter, barge, wherry or boat, to be carried aboard any ship or vessel outward bound for the parts beyond the seas, or laden or taken in from or out of any ship or vessel coming in and arriving from foreign parts, without a warrant, and the presence of one or more officers of the customs, such bark, hoy, lighter, barge, boat or wherry, shall be forfeited and lost, and the master, purser, boatswain, or other mariner of any ship inward bound, knowing and consenting thereunto, shall forfeit the value of the goods so unshipped: (3) and further, That in case any carman, porter, waterman or other person or persons whatsoever, shall assist in the taking up, landing, shipping off, or carrying away any such goods, wares or merchandizes, that then such carman, porter, waterman or other person or persons so offending, being apprehended by warrant of any justice of the peace for that county, city or borough, which the said justices and every of them are hereby authorized to issue, and to examine witnesses upon oath concerning such fact, and the same being proved by the oath of two witnesses, the said offenders for such first offence shall and may by such justice of the peace be committed to the next gaol, there to remain till he and they find sufficient surety to be of the good behaviour for so long time, until he and they shall be thereof discharged by the lord treasurer, chancellor, under treasurer or barons of the exchequer; (4) and in case he or they so convicted, shall afterwards at any time offend in the like kind, then he and they shall and may by any justice of the peace as aforesaid, be committed to the next gaol, there to remain for the space of two months without bail or mainprize, or until he shall pay unto the sheriff of that county the sum of five pounds for the use of his Majesty, or until he shall, by the lord treasurer, chancellor, under-treasurer or court of exchequer be thence discharged: (5) be it further enacted by the authority aforesaid, That if any goods, wares or merchandizes, shall be shipped or put on board to be carried forth to the open sea from any one port, creek or member in the kingdom of *England*, dominion of *Wales*, or port and town of *Berwick*, to be landed at any other place of this realm without a sufferance or warrant first had and obtained from the said person or persons, which are or shall be appointed for managing the customs, and officers of his Majesty's customs, all such wares and merchandizes shall be forfeited and lost: (6) and that the master of every ship or vessel that shall lade or take in any such goods, wares or merchandizes, in any port, member or creek within this kingdom of *England*, dominion of *Wales*, or town and port of *Berwick*, to be landed and discharged in some other port, member or creek of the said kingdom of *England*, dominion of *Wales*, or town and port of *Berwick*, shall before the ship or vessel be removed or carried out of the port (where he shall take in his lading) take out a cocquet or cocquets, and become bound to the King's majesty with good security, in the value of the goods, wares, and merchandizes aforesaid, for delivery and discharge thereof in the port or place for which the same shall be entered as aforesaid, or in some other port or place within the said kingdom of *England*, dominion of *Wales*, or port and town of *Berwick*; (7) and (the dangers and accidents of the seas excepted) to return a certificate within six months after the date of such cocquet and cocquets, under the hands and seals of the King's majesty's officers,

officers, signed also by some of the said person or persons which are or shall be appointed by his Majesty for managing the customs, or their deputy or deputies, in every respective ports, members or creeks where the same shall be landed and discharged, to his Majesty's officers of the customs to whom such security hath been given as aforesaid, that such goods, wares, and merchandizes were there landed and discharged accordingly, upon the penalty of the forfeiture of the bond and security aforesaid.

VIII. And be it hereby further enacted, That if any officer of any port, member or creek shall grant or make any false certificate of any goods or merchandizes which should have been landed out of any ship or vessel; that such officer shall lose his employment, and moreover forfeit the sum of fifty pounds, and suffer one year's imprisonment without bail or mainprize, and be incapable of serving his Majesty in any place or trust concerning his customs, and be further liable to such corporal punishment as the court of *Exchequer* shall think fit: (2) and if any person whatsoever shall counterfeit, raise or falsify any cocquet, certificate or return, transire, let-pass, or any other custom-house warrant, he shall forfeit one hundred pounds, and the cocquet, certificate or return shall be invalid and of none effect; (3) and if any goods, wares or merchandizes brought or coming into any port, haven or creek within the kingdom of *England*, dominion of *Wales*, or port and town of *Berwick*, from any other port, haven or creek within the kingdom of *England* or dominions aforesaid, by port-cocquet, transire, let-pass or certificate, in ships or vessels, shall be landed or put on shore before such cocquet, transire, let-pass or certificate shall be delivered to such person or persons which are or shall be appointed by his Majesty for managing his customs, the customer or collector, and comptroller of the port or place of their arrival, or to their deputy or deputies, and a warrant or sufferance made and given from such person or persons, customer or collector, and comptroller, or their deputy and deputies aforesaid, for the landing and discharging thereof.

Officers of any port making false certificate.

The penalty.

Counterfeiting cocquets, certificates, &c.

The penalty.

IX. And be it further enacted by the authority aforesaid, That if any goods, wares or merchandizes, for which the duties of subsidy or custom are due and payable to the King's majesty, shall be secretly conveyed on board any ship or vessel before the custom and subsidy thereof be duly answered and paid, and shall escape the discovery thereof by the officers of the customs or others, and be carried into the parts beyond the seas; in such case the owners or proprietors of such goods, wares or merchandizes, or other person or persons who shall have so shipped, or caused the same to be shipped and transported, shall forfeit the double value of the goods, computed according to the book of rates, except for coal, which so secretly exported as aforesaid, shall pay double the custom and duty, to be collected and levied in such manner as by the act of tonnage and poundage is directed and appointed.

Goods secretly conveyed beyond sea uncustomed and undiscovered by the officers.

The penalty.

12 Car. 2. c. 4.

X. Be it further enacted by the authority aforesaid, That for preventing of frauds in colouring of strangers goods, and otherwise, every merchant or other passing any goods, wares or merchandizes, inwards or outwards, shall by himself or his known servant, factor or agent, subscribe one of his bills of every entry, with the mark, number and contents of every parcel of such goods as are rated to pay by the piece or measure, and weight of the whole parcel of such goods as are rated to pay by the weight, without which the officers of the customs shall not suffer any entry to pass; and that no children of aliens under the age of twenty one years be permitted to be traders, or any goods or merchandizes to be entered in their names.

For preventing frauds in colouring strangers goods.

XI. Be it also hereby enacted, That upon any actions, suits and informations that shall be brought, commenced or entered upon any law or statute concerning the King's majesty's subsidies of tonnage and poundage, or ships or goods to be forfeited by reason of unlawful importation or exportation, there

There shall be no party jury in actions or suits concerning customs.

there shall not be any party-jury, but such only as are the natural and free born subjects of the King, his heirs or successors.

Allowances
for defects
and damages
in goods how
to be made.

XII. *And whereas allowance is given to merchants and others for defects and damages upon goods, and five per cent. generally upon all goods imported, and twelve per cent. upon wines; every merchant or others having the afore- said allowances inwards, shall in person, upon oath by himself or by his known servant or factor, demand and receive the monies due upon debentures for such foreign goods exported by certificate, with such abatements and allowances as were made and given to him upon the importation; (2) and if he be found fraudulently to ship out less in quantity or value than is expressed in his certificate, the goods therein mentioned, or the value thereof, shall be forfeited, and the owner or merchant shall lose the benefit of receiving back any part of the subsidy for those goods; (3) and if any goods shipped out by certificate as aforesaid, shall be landed again in the same, or any other port or place within the kingdom of England, dominion of Wales, and town and port of Berwick (unless in case of distress to save the goods from perishing, which shall be presently made known to the person or persons which are or shall be appointed by his Majesty to manage his customs, and principal officers of the port) no allowance shall be demanded or made for those goods, and the said goods or value thereof shall be forfeited and lost.*

Goods
brought from,
or carried into
Scotland by
land, shall pass
through Ber-
wick or Car-
lisle.

12 Car. 2.
c. 4.

XIII. Be it further enacted by the authority aforesaid, That all goods, wares or merchandize, that shall be brought out of or carried into the kingdom of Scotland by land, into or out of the kingdom of England, dominion of Wales, or port and town of Berwick, shall pass and be carried by and through some of the towns and passages hereafter named, (that is to say) by and through Berwick or Carlisle, and then and there pay the custom and subsidy granted and due to the King's majesty, by an act of this present parliament, intituled, *A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandize exported and imported; (2) and if any goods, wares or merchandize prohibited or uncustomed, coming out of Scotland into England, or going out of England into Scotland, shall pass by or beyond the towns, ports and places aforesaid, without due entry and payment of the customs, that then all such goods, wares and merchandize, or the value thereof, shall be forfeited and lost.*

1 Eliz. c. 11.
When and
where mer-
chandize shall
be landed,
and custom
paid.

XIV. *And whereas in and by an act of parliament in the first year of Queen Elizabeth, of famous memory, directing when and where merchandize shall be landed and customs paid, it is amongst divers other things enacted and ordained, That no goods, wares or merchandize shall be shipped or laden aboard any ship or vessel, or landed or discharged out of or from any ship or vessel, but in or upon some such open place, key or wharf, places, keys or wharfs, (except the port of Hull) as her Highness, her heirs and successors, should therefore assign and appoint by virtue of her Highness commission or commissions within the port of London, and in all ports, creeks, havens or roads, as in and by the said act doth and may at large appear: (2) and whereas, notwithstanding the aforesaid act, there are some ports, creeks and places, where customers, collectors and comptrollers, and searchers and their servants, had then, time out of mind, been resident, to which no such commissions were sent, nor places, keys, nor wharfs appointed, as by the said act was directed: and whereas also since that time, by reason of the alteration of rivers, streams, channels and sands, some places then appointed are become unfit and useless, and others much more convenient and commodious, as well for traffick and commerce as for landing and discharging, lading and shipping of goods, wares and merchandize; (3) it is enacted and ordained, and be it enacted and ordained by the authority aforesaid, That the King's majesty may from time to time by his Highness commission or commissions out of his court of exchequer, assign and appoint all such further places, ports, members and creeks (except the town of Hull) as shall be lawful for the landing and discharging, lading or shipping of any goods, wares or merchandize,*

within

within the kingdom of *England*, dominion of *Wales*, or port or town of *Berwick upon Tweed*, and to what ancient and head ports respectively such places, members or creeks shall belong and appertain: (4) and where any such member, creek or place shall be so (as aforesaid) appointed by virtue of the said commission or commissions, the customer, collector, comptroller and searcher of the head port, shall by themselves or their sufficient deputy or deputies, servant or servants, reside and inhabit, for the entering, clearing and passing, shipping and discharging of ships, goods and merchandize; (5) and by virtue of the aforesaid commission or commissions, may likewise set down and appoint the extents, bounds and limits of every port, haven or creek within his Majesty's kingdom of *England*, dominion of *Wales*, and town and port of *Berwick*, whereby the extents, limits and privileges of every port, haven or creek, may be ascertained and known: (6) and it shall not be lawful for any person or persons whatsoever, to lade or put, or cause to be laden or put off or from any key, wharf or other place on the land into any ship, vessel, lighter, boat or bottom, any goods, wares or merchandize whatsoever, (fish taken by his Majesty's subjects, sea-coal, stone and bestials only excepted) to be transported into any place of the parts beyond the seas, or carried by land into the realm of *Scotland*; (7) or to take up, discharge or lay on land, or cause or procure to be taken up, discharged and laid on land, out of any boat, lighter, ship, vessel or bottom (being not in leak or wreck) any goods, wares, merchandize whatsoever (fish taken by his Majesty's subjects, bestials and salt only excepted,) to be brought from any of the parts beyond the seas, or by land from the realm of *Scotland*, by way of merchandize, but only upon such open place, key or wharf, places, keys or wharfs, as his Majesty shall from time to time assign and appoint by virtue of such commission and commissions as aforesaid, in his Majesty's port of *London*, and the members and liberties thereof, in any other port, place, member or creek, within his Majesty's kingdom of *England*, dominion of *Wales*, and town and port of *Berwick*, without special sufferance and leave first had from the commissioners and officers of his Majesty's customs; upon the penalty of the forfeiture of all such goods, wares, and merchandize.

XV. And forasmuch as it doth appear by daily experience, that there are great practices and combinations between the importers and owners of goods and merchandizes and the seizers and informers, with design and intent to defraud the force of the law, and his Majesty of his duties and customs, (2) be it enacted by the authority aforesaid, That no ship or ships, goods, wares or merchandize, shall be seized as forfeited, for or by reason of unlawful importation or exportation, into or out of this kingdom of *England*, dominion of *Wales*, or port and town of *Berwick*, or any the ports, members or creeks, thereunto belonging, or for non payment of any customs and subsidies now due, or hereafter to be due and payable to his Majesty, but by the person or persons who are or shall be appointed by his Majesty to manage his customs, or officers of his Majesty's customs for the time being, or such other person or persons as shall be deputed and authorized thereunto by warrant from the lord treasurer or under-treasurer, or by special commission from his Majesty under the great or privy seal: (3) and if any seizure shall hereafter be made by any other person or persons whatsoever for any the causes aforesaid, such seizure shall be void and of none effect; any statute, law, act or provision to the contrary in any wise notwithstanding.

XVI. And be it further enacted by the authority aforesaid, That in every action, suit, indictment, information or prosecution, wherein or whereby the person or persons which are or shall be appointed by his Majesty for managing his customs, or the officers of his Majesty's customs, or any officer or officers, person or persons authorized by his Majesty to put in execution the act of parliament, for increasing and encouraging of navigation, their deputies or servants, or any others acting in aid of them, have been, are or shall be sued, indicted, prosecuted or molested, it shall be lawful for all and every the said persons,

For avoiding practices between owners of goods and informers, to avoid payment of customs: none to seize any goods but officers of the customs.

In any suit against persons employed about the customs, the defendant may plead the general issue. 12 Car. 2. c. 18.

And give this or other acts relating to customs or navigation in evidence.

persons, their heirs, executors and administrators, to plead the general issue, and to give this or the aforesaid acts of parliament relating to the customs and navigation, in evidence, in any of his Majesty's courts of justice, or other courts where the said matter shall be depending; and the judges of the said courts are hereby strictly enjoined and required to admit the same, and to acquit and indemnify them and every of them of and from all such suits, indictments, informations or prosecutions, for or concerning any matter or thing acted or done in the due and necessary performance and execution of their respective trusts and employments therein.

For avoiding fraudulent compositions by informers.

XVII. Be it hereby also enacted, for avoiding of fraudulent compositions, That if any seizer, informer or officer as aforesaid shall not prosecute to effect for the bringing to trial and condemnation the ships, goods and merchandize by them seized or informed against; that then, and in every such case, it shall be lawful to or for any of the person or persons which are or shall be appointed by his Majesty for managing his customs, or the officers of the customs, or other person or persons deputed by them, or thereunto authorized by the lord treasurer or under-treasurer, to make seizure of or inform against such goods and merchandize, or bring his action for the same by way of *devenerunt*, and that they shall be esteemed and adjudged in law as the true first informers and seizers, and have the benefit of such informers or seizers; any law, statute, act or usage to the contrary in any wise notwithstanding.

No person employed about managing the customs may take any bribe or reward to connive at any false entry.

XVIII. And that no informer or officer be suffered to compound under one third of the appraised value, upon loss of his office:

The penalty.

XIX. Be it further enacted by the authority aforesaid, That if any of the King's majesty's officers, or other persons appointed to manage his Majesty's customs, searchers, waiters, or other person or persons whatsoever deputed and appointed by and under them or any of them, or any other authority whatsoever, and employed in or about the affairs of the King's customs and subsidies, shall directly or indirectly take or receive any bribe, recompence or reward in any kind whatsoever, or connive at any false entry of any goods or merchandizes, whereby the King's majesty, his heirs or successors, shall be defrauded or hindered in or of his customs and subsidies, or other sums of money or goods prohibited by the law to be imported or exported into or out of the kingdom of *England*, dominion of *Wales*, town and port of *Berwick*, be suffered to pass either by way of importation or exportation, the person or persons therein offending shall forfeit the sum of one hundred pounds, and be for ever afterwards incapable of any office or employment under the King's majesty, his heirs or successors, or any authority derived from them; (2) as also the merchant, mariner, or other person or persons whatsoever, who shall give or pay any such bribe, recompence or reward as aforesaid, shall forfeit the sum of fifty pounds.

Persons revealing their own offences within two months, to be acquitted.

XX. Provided nevertheless, That if any person or persons offending as aforesaid, shall reveal and make known such his or their offence in two months time to the treasurer of *England*, the chancellor, under-treasurer or barons of the exchequer, he shall for that offence be clearly acquitted and discharged.

Foreign goods where to be landed, and how weighed and numbered.

XXI. And be it further enacted, That all foreign goods and merchandize, which by the person or persons which are or shall be appointed by his Majesty for the managing of the customs, and the customer, collector and comptroller, shall be permitted to be landed and taken up by bills at sight, bills at view, or sufferance, shall be landed at the most convenient keys or wharfs where the said person or persons so to be appointed customer or collector or comptroller shall appoint, and not elsewhere, and there or in his Majesty's storehouse of the respective ports, at the election of the said person or persons so to be appointed, and the officers, shall be measured, weighed and numbered, by and in the presence of the officers to be thereunto particularly appointed; (2) which said officers so appointed, shall perfect the entry,

entry, and thereunto shall subscribe their names, and the next day following shall give account, and make report of every respective entry so perfected as aforesaid, to the said person or persons which are or shall be appointed to manage his Majesty's customs, customier, or collector and comptroller aforesaid, without reasonable cause to be allowed by the said person or persons, or officers aforesaid; or in default thereof, shall forfeit the sum of one hundred pounds.

XXII. Be it also enacted, That no ship, vessel or boat, appointed and employed ordinarily for the carriage of letters and packets, shall (unless it be in such cases as shall be allowed by the said person or persons which are or shall be appointed to manage his Majesty's customs, or officers aforesaid) import or export any goods or merchandize into or out of the parts beyond the seas, upon the penalty of the forfeiture of one hundred pounds to be paid by the master of the said vessel or boat, with the loss of his place, and all goods and merchandize that shall be found on board any such ship, vessel or boat shall be forfeited and lost.

Vessels appointed for carrying letters, may not import nor export merchandize.

XXIII. *And whereas some doubts and disputes have arisen concerning the said late act, for increasing and encouraging of shipping and navigation, about some of the goods therein prohibited to be brought from Holland and the parts and ports thereabouts;* (2) be it enacted and declared, That no sort of wines, (other than *Rhenish*) no sort of spicery, grocery, tobacco, pot-ashes, pitch, tar, salt, rozin, deal-boards, fir, timber, or olive-oil, shall be imported into *England, Wales, or Berwick*, from the *Netherlands or Germany*, upon any pretence whatsoever, in any sort of ships or vessels whatsoever; upon penalty of the loss of all the said goods, as also of the ships and furniture.

An explanation of 12 Car. 2. c. 18. of goods prohibited to be brought from Holland.

In part repealed by 6 Geo. 1. c. 15. s. 1.

XXIV. *And whereas also by the said acts, for increasing and encouraging of shipping and navigation, an imposition of five shillings per ton is laid upon all ships or vessels belonging to any subjects of the French King, which shall come into any port, harbour, creek or road of England, Ireland, Wales, or town of Berwick upon Tweed, and shall there lade or unlade any goods, or take in or set on shore any passengers, yet notwithstanding there is great difficulty in recovering the said duty, because small shallops come not into harbours where officers are, but either put their goods and passengers on shore, or boats come out of harbours, which privately convey them on shore, there being no penalty in the act against such offenders;* (2) be it therefore enacted, That any such ship or vessel upon which the above-said imposition of five shillings per ton is due and payable, which shall either put on shore, or put over into any boat, any goods or passengers without payment of custom and imposition of tonnage, at any time returning into any harbour, port or creek of *England or Ireland*, shall not only pay the duties formerly due, but forfeit the sum of ten pounds: (3) and whatsoever pilot, waterman or boatman, which shall from any harbour, port or creek, go out and bring any goods from on board such vessel, shall not only be liable to pay the duty of tonnage which the said vessel should have paid, but forfeit the sum of forty pounds.

12 Car. 2. c. 18. Imposition of 5s. per ton upon French vessels.

How to be recovered, and the penalty.

XXV. Be it also hereby enacted, That vinegar, perry, rape, cyder and cyder-eager, of any sort or kind whatsoever, imported from and after the four and twentieth day of *June*, one thousand six hundred sixty and two, from foreign parts, is hereby rated to pay to the King's majesty a subsidy of tonnage of four pounds ten shillings per ton imported by *English*, and six pounds imported by strangers, according to the rate already imposed and set upon *French* wines, to be collected and levied for such time and in such manner as by the act of tonnage and poundage is directed and appointed; and the same are by virtue of this act exonerated and discharged of all further and other sums heretofore set or charged upon those commodities, by or under the name of subsidy or poundage; and in case of exportation, there shall be repaid and allowed to the *Englishman* exporter, the sum of three pounds ten shillings per ton, and to the alien four pounds fifteen shillings per ton, to be repaid according to the rules of the book of rates now established.

Tonnage upon vinegar, perry, rape, cyder and cyder-eager.

XXVI. *And*

Logwood or
blockwood.

XXVI. And whereas the ingenious industry of these times hath taught the dyers of England the art of fixing the colours made of logwood alias blockwood, so as that by experience they are found as lasting and serviceable as the colours made with any other sort of dying-wood whatsoever: and whereas by a statute made in the three and twentieth year of the reign of Queen Elizabeth of famous memory, intituled, Logwood and blockwood shall not be used in dying of cloth, &c. And by another statute made in the nine and thirtieth year of the aforesaid Queen Elizabeth, (intituled, The penalty for mixing or using of logwood in dying cloth or other stuff) all logwood alias blockwood, that shall be found within this kingdom, shall be forfeited, and openly burned, with divers other pains, penalties and forfeitures, upon such as shall use the same in dying cloth or other commodities, as by the said several acts aforesaid may and doth appear: (2) be it therefore enacted by the authority aforesaid, That the aforesaid statutes, and either of them, be and are hereby repealed and made void as to all clauses, articles, provisions and penalties in any wise relating to the prohibition or use of logwood alias blockwood: (3) and that from and after the first day of Februray one thousand six hundred sixty and one, it shall and may be lawful to and for any person or persons, freely to import into this kingdom of England, dominion of Wales, and town and port of Berwick upon Tweed, any quantities of logwood alias blockwood, and freely to use the same in dying or colouring any sort of goods or manufacture whatsoever: the aforesaid two statutes, or any other law, statute, usage, custom, patent of privilege, proclamation, or other restraint, matter or thing, to the contrary thereof in any wise notwithstanding.

Imposition
upon logwood
imported.

12 Car. 2.
c. 18.

XXVII. Provided, That such importation be according to the rules prescribed and enjoined in the late act, intituled, *An act for the encouraging and increasing of shipping and navigation*; (2) and paying a subsidy to the King's majesty, his heirs and successors, for every ton of the said logwood alias blockwood, so to be imported, after the rate of five pounds, and after that rate for any greater or lesser quantity, according to such rules, (3) and under such penalties, as are provided for all other imported goods in a late act, intituled, *An act of subsidy granted to the King of tonnage and poundage, and other sums of money, payable upon merchandize exported and imported*, excepting only that for all of the said commodities exported according to the rules of the book of rates, there shall be repaid to the exporter the sum of four pounds per ton; the said rate of logwood alias blockwood, to be collected and levied for such time, and in such manner, as by the act of tonnage and poundage is directed and appointed.

12 Car. 2.
c. 18.
Claimers to
give security
of 30l. &c.
3 Ann. c. 7.
f. 63.

Onus proban-
di of property
of goods
claimed to
lie upon the
owner or
claimer.

XXVIII. And be it further enacted, That all actions, suits and informations, to be had and commenced upon the act *For encouraging and increasing of shipping and navigation*, or any clause or article therein, may be entered and prosecuted in his Majesty's court of exchequer at Westminster; (2) that upon all such suits and informations to be brought upon the act of tonnage and poundage, and the act aforesaid, or any other act or statute concerning the importation of goods or merchandize from the parts beyond the seas, if the property thereof be claimed by any person or persons as the importer thereof; in such case *onus probandi* shall lie upon the owner or claimer thereof.

12 Car. 2.
c. 18.
Commission
and time to
examine wit-
nesses beyond
the sea.

XXIX. Provided, That in case the seizure or information shall be made upon any clause or thing contained in the late act, intituled, *An act for the encouraging and increasing of shipping and navigation*, that then the defendant or defendants shall on his or their request have a commission out of the high court of chancery to examine witnesses beyond the seas, and have a competent time allowed for the return thereof, before any trial shall be had upon the case, according to the distance of place where such commission or commissions are to be executed, and that the examination of witnesses so returned shall be admitted for evidence in law at the trial, as if it had been given *visa voce* by the examinee in court; any law, statute or usage to the contrary in any wise notwithstanding.

XXX. And be it also enacted and ordained by the authority aforesaid, That no writ of delivery shall be granted out of the court of exchequer for goods seized, but upon good security, and that for goods perishable only, or in cases where the informer shall defer or delay his coming to as speedy a trial as the course of that court will permit, and shall be thereby ordered and directed.

In what cases writs of delivery may be granted.

XXXI. And be it further enacted by the authority aforesaid, That one moiety of all the forfeitures before in this act mentioned and appointed shall be to the King's majesty, his heirs and successors, and the other moiety to such person or persons as shall seize or sue for the same by bill, plaint or information in his Majesty's court of exchequer, or any other his Majesty's courts of record, wherein no essoin, protection or wager of law shall be allowed.

XXXII. And be it further enacted and ordained, That all officers belonging to the admiralty, captains and commanders of ships, forts, castles, and block-houses, as also all justices of the peace, mayors, sheriffs, bailiffs, constables and headboroughs, and all the King's majesty's officers, ministers and subjects whatsoever whom it may concern, shall be aiding and assisting to all and every person and persons which are or shall be appointed by his Majesty to manage his customs, and the officers of his Majesty's customs and their respective deputies, in the due execution of all and every act and thing in and by this present act required and enjoined, and all such who shall be aiding and assisting unto them in the due execution hereof, shall be defended and saved harmless by virtue of this act.

All officers and persons to be aiding the officers and persons for management of the customs.

XXXIII. And be it hereby also enacted, That all deputies, clerks and servants, which now have or hereafter shall have any place or office in or about the customs and subsidies by and under the commissioners, or other the King's officers thereof, shall before the first day of *June* next take their respective corporal oath and oaths for the true and faithful execution and discharge, to the best of their knowledge and power, of their several trusts and employments committed to their charge and inspection: (2) and that no person or persons shall hereafter be employed or put in trust in the business of the customs, until he shall first have taken his oath as aforesaid: and the commissioners and principal officers in the port of *London*, and the principal officers in all other the out-ports, or any two of them, are hereby authorized to administer and give to all and every person or persons such oath and oaths as aforesaid, and to cause the same to be entered and registered in the custom house of every respective port where the person so taking the oath as aforesaid shall have his residence and employment.

Clerks and servants about the customs to be sworn for their truth and faithfulness therein.

XXXIV. Provided also, and be it enacted by the authority aforesaid, That if any person employed in his Majesty's customs, shall demand or take any other or greater sum of money than by law is now due, or hereafter shall become due, or shall put any merchant or other person out of his turn, without express order before, or immediate approbation after, from the person or persons who are or shall be appointed by his Majesty to manage his customs, or the superior officers for the customs, or shall illegally detain the goods of any person, or shall neglect or refuse to make repayments and allowances which are or shall be due since the four and twentieth day of *June*, one thousand six hundred and sixty, or shall not, after notice given, give out and execute his warrant, shall be liable to double costs and damages.

Persons employed about the customs shall not demand nor take any more than the fees due by law.

XXXV. And for the better increase of good and serviceable shipping, and securing the publick trade and commerce, (2) be it enacted by the authority aforesaid, That all and every merchant or other person, that shall after the nine and twentieth day of *September*, one thousand six hundred sixty and two, export any goods or merchandizes from any port of this kingdom, capable of a ship or vessel of two hundred ton upon an ordinary full sea, to any part or place of the *Mediterranean* sea beyond the port of *Malaga*, or import any goods or merchandizes from the ports or places aforesaid, to any

Of what size and burden merchants ships shall be, and what men and ammunition they shall carry.

Altered as to the exportation of long cloth and white

woolen cloth
 11 & 12 W. 3.
 c. 29.
 6 Ann. c. 8.
 9 Ann. c. 6.
 3 Geo. 1. c. 7.

Proviso for
 ships export-
 ing fish.

Encourage-
 ment for
 building good
 and defensible
 ships.

port of the said kingdom, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable, shall pay to our sovereign lord the King for all and every the wares and merchandizes so exported or imported, one *per cent.* over and above the rates and duties of subsidy of tonnage and poundage otherwise due and payable for the same; any thing in this act before contained to the contrary notwithstanding.

XXXVI. Provided always, That it shall and may be lawful to export from any of his Majesty's dominions, fish into any of the ports of the *Mediterranean* sea aforesaid, in any *English* ship or vessel whatsoever, provided that one moiety of her full lading be fish only, and in such case to import any wares or merchandize in the same ship for that voyage, without paying any other rates or duties of tonnage or poundage for the same, than were heretofore accustomed.

XXXVII. And for the better encouragement of building good and defensible ships, be it enacted, That all and every person or persons that shall within the space of seven years from and after the five and twentieth day of *March*, one thousand six hundred sixty two, build or cause to be built within any of his Majesty's dominions any ship or vessel of three decks, or two decks and a half, with a fore-castle, and five foot between each deck, mounted with thirty pieces of ordnance at least, and other ammunition proportionable, shall for the first two voyages which the said ship or ships make from his Majesty's dominions to any foreign parts, have and receive to his and their own proper use and benefit one tenth part of the customs that shall be paid to his Majesty for all such goods or merchandizes as shall be exported or imported on the said ship or ships, to and from this kingdom; (2) and the commissioners and officers of his Majesty's customs are hereby impowered and required to pay the same to the owner or owners of the said ship or ships accordingly.

Anno decimo tertio & quarto

CAROL II. Regis.

C A P. XIII.

An act prohibiting the importation of foreign bone-lace, cut-work, imbroidery, fringe, band-strings, buttons and needle-work.

WHEREAS great numbers of the inhabitants of this kingdom are employed in the making of bone-lace, band-strings, buttons, needlework, fringe and imbroideries, who by their industry and labour have attained and gained so great skill and dexterity in the making thereof, that they make as good of all sorts thereof, as is made in any foreign parts, by reason whereof, they have been heretofore able to relieve their poor neighbours, and maintained their families, and also enabled to set on work many poor children, and other persons who have very small means or maintenance of living, other than by their labours and endeavours in the said art: (2) and whereas the persons so employed in the said mystery have heretofore served most parts of this kingdom with bone-lace, band-strings, buttons, needlework and imbroidery, and for the carrying on and managing of the said trade, they have procured great quantities of thread and silk to be brought into the kingdom from foreign parts, whereby his Majesty's customs and revenues have been much advanced; (3) until of late, that great quantities of foreign bone-lace, band-strings, needle-work, cut-work, fringes, silk, bone-lace, buttons and imbroidery were brought into this kingdom by foreigners and inhabitants of this kingdom, and sold to shopkeepers and other dealers in the said commodity, as well by wholesale as retail, without ever entering of the same in any of his Majesty's custom-houses, or paying any duty or

custom for the same; (4) by means whereof the said trade and calling is of late very much decayed, those employed in the said callings very much impoverished, the manufacture much decreased, and great quantities thereof already made, left at their hands that make it, his Majesty defrauded and deceived in his customs, and many thousand poor people formerly kept on work in the said art, like to perish for want of employment; (5) there being daily great sums of money exported out of this kingdom for the buying and fetching in of the said commodity, to the great impoverishment of the nation by the consumption of the Bullion and treasure thereof, and contrary to the several statutes made in the first of King Richard the Third, in the third of King Edward the Fourth, in the nineteenth of King Henry the Seventh, and the fifth of Queen Elizabeth, and to a late proclamation made by his Majesty that now is, dated the twentieth day of November last, for the putting the said laws in execution:

3 Ed. 4. c. 4.
1 R. 3. c. 12.
19 H. 7. c. 21.
5 El. c. 7.

II. For redress whereof, and prevention of the like mischiefs for the future, and the better relief, comfort and subsistence of those employed in the said art and manufacture, and for the quickening, reviving, explaining, amending, and more effectual execution of the said statutes; (2) be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That no person or persons whatsoever shall from and after the twenty-fourth day of June, one thousand six hundred sixty-two, sell or cause to be sold, or offer to sale, within the kingdom of England or dominion of Wales, or export any foreign bone-lace, cut-work, imbroidery, fringe, band-strings, buttons or needlework made of thread, silk, or any or either of them, in parts beyond the seas, or import, bring in, send or convey, or cause to be brought in, sent or conveyed, into the kingdom of England or dominion of Wales, any such foreign bone-lace, cut-work, fringe, imbroidery, band-strings, buttons or needle-work made of thread, silk, or any or either of them, beyond the seas, after the first day of May, which shall be in the said year of our Lord one thousand six hundred sixty and two; (3) upon pain that all and every person or persons who shall sell or cause to be sold, or offered to sale, any such foreign bone-lace, cut-work, imbroidery, fringe, band-strings, buttons or needle-work, shall forfeit and lose for every offence by him committed contrary to this act, the sum of fifty pounds, and the whole bone-lace, cut-work, imbroidery, fringe, band-strings, buttons or needle-work so sold or caused to be sold, or offered to sale: (4) and upon further pain, That all and every person or persons who shall import, bring in, send or convey, or cause to be brought in, sent or conveyed into this kingdom of England or dominion of Wales, any such bone-lace, cut-work, imbroidery, fringe, band-strings, buttons or needle-work, shall forfeit and lose, for every offence by him committed contrary to this act, the sum of one hundred pounds, and the whole bone-lace, cut-work, imbroidery, fringe, band-strings, buttons or needle-work, so imported, brought in, sent or conveyed, or caused to be imported, brought in, sent or conveyed, contrary to the form and effect of this present act as aforesaid: (5) the moieties of all which forfeitures to be to the use of our sovereign lord the King's majesty, his heirs and successors; and the other moiety to him or them that shall sue for the same in any of the King's courts of record, by bill, plaint, action of debt, information or otherwise, wherein no essoin, protection or wager of law shall be allowed, at every time and as often as any person shall be found to offend in selling, importing, conveying or bringing in as aforesaid.

Foreign bone-lace, cut-work, imbroidery, fringe, band-strings, prohibited to be sold, or imported from beyond sea. This act enlarged by 4 & 5 W. & M. c. 10. as to foreign buttons made of hair, and repealed by 5 Ann. c. 17. s. 1. as to foreign lace made of thread.

The penalty.

One moiety to the King, and the other to the prosecutor.

III. And be it further enacted by the authority aforesaid, That for the preventing of the importing of the said manufactures as aforesaid, upon complaint and information given to the justices of the peace, or any or either of them, within their respective counties, cities and towns corporate, at times reasonable, he or they are hereby authorized and required to

Every justice of peace may grant warrants to search for manufactures prohibited by this act.

issue

issue forth his or their warrants to the constables of their respective counties, cities and towns corporate, to enter and search for such manufactures in the shops being open, or ware-houses and dwelling-houses of such person or persons as shall be suspected to have any such foreign bone-laces, imbroideries, cut-work, fringe, band-strings, buttons or needle-work, within their respective counties, cities and towns corporate, and to seize the same; any act, statute or ordinance to the contrary thereof in any wise notwithstanding.

The time limited for actions upon this act.

IV. Provided always, and be it hereby enacted and declared, That all informations, actions and suits that shall be commenced for any offence committed against this law, shall be brought and commenced within twelve months after the discovery of such offence; any former act or law to the contrary notwithstanding.

Anno decimo tertio & quarto

CAROLI II. Regis.

C A P. XVIII.

An act against exporting of sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth, fulling-clay, and tobacco-pipe-clay.

WHEREAS against the laws of this kingdom great number of sheep, and great quantities of wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay, are secretly exported, transported, carried and conveyed out of the kingdom of England, dominion of Wales, the town of Berwick upon Tweed, and kingdom of Ireland, into the kingdom of Scotland, and into foreign parts, to the great decay of the woollen manufactures, the ruin of many families, and the destruction of the navigation and commerce of the kingdoms, town, and dominion aforesaid, which is like daily to increase, if some further remedy be not provided, and further penalties imposed upon the offenders therein:

Exporting or carrying of sheep, wool, wool-fells, mortlings, shorlings, yarn, wool-flocks, fullers-earth, fulling-clay, out of England, Wales or Ireland.

Made felony. In part repealed by 7 & 8 W. 3. c. 23, l. 4.

II. Be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That if any person or persons shall, from and after the first day of *August* one thousand six hundred sixty and two, directly or indirectly export, transport, carry or convey, or shall cause to be exported, transported, carried or conveyed out of or from the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, or after the first day of *January* one thousand six hundred sixty and two out of the kingdom of Ireland, into any parts or places out of the kingdoms or dominion aforesaid, or into the kingdom of Scotland, any sheep or wool whatsoever, of the breed or growth of the kingdoms or dominion aforesaid, or any wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, or any fullers-earth or fulling-clay whatsoever, or shall directly or indirectly pack or load, or cause to be packed or loaden upon any horse, cart or other carriage, or shall load or lay on board, or cause to be loaden or laid on board, in any ship or other vessel, in any place within the kingdoms of England or Ireland, dominion of Wales, or town of Berwick upon Tweed aforesaid, any such sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay, to the intent or purpose to export, transport, carry or convey the same, or to cause the same to be exported, transported, carried or conveyed out of the kingdoms of England or Ireland, the dominion of Wales, or town of Berwick upon Tweed aforesaid, into the kingdom of Scotland, or into any foreign parts; that then every such

such offence shall be adjudged felony, and the offender or offenders being duly convicted, shall suffer and forfeit as in case of felony.

III. And be it further enacted by the authority aforesaid, That every owner of any such ship or other vessel, and every owner of every horse, cart or carriage, upon which any sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay, shall be so exported, transported, carried or conveyed as aforesaid, or to any such intent or purpose as aforesaid, knowing thereof, and being wittingly and willingly aiding, assisting or consenting thereunto, and also every master and mariner of or in such ship or other vessel, wherein any such sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay, shall be so exported, transported, carried or conveyed, or laden or laid on board as aforesaid, to any such intent or purpose as aforesaid, knowing thereof, and being wittingly and willingly aiding, assisting or consenting thereunto, and also every factor or servant, or other person whatsoever, and every customer, comptroller, waiter, searcher, surveyor or other officer or person whatsoever, knowing thereof, and being wittingly or willingly aiding, assisting or consenting thereunto, shall be, and shall be adjudged and taken to be, a felon; and every offender and offenders therein, being duly convicted, shall suffer and forfeit as in case of felony.

Aiders and assistants therein shall be adjudged felons.

IV. And be it further enacted by the authority aforesaid, That every offence which shall be done or committed contrary to this act, shall and may be enquired of, and heard, examined, tried and determined in the county where such sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth or fulling-clay respectively, shall be so packed, laden, or laid on board as aforesaid, or else in the county where such offender shall happen to be apprehended or arrested for such offence, in such manner and form, and to such effect to all intents and purposes, as if the same offence had been wholly done and committed in the same county.

Offences against this act, where to be examined and tried.

V. Provided also, That every baron, and other peer of this realm, which shall be indicted or accused as principal or accessory in or to any offence made felony by this act, shall have his, her or their trial, by his, her or their peers, as in cases of felony, at the common law.

Peers.

VI. Provided always, and be it enacted by the authority aforesaid, That no person or persons whatsoever shall at any time hereafter be impeached for any offence made felony by this act, unless such person or persons shall be thereof indicted within the space of one year next ensuing such offence committed.

None to be impeached unless within one year next after the offence committed.

VII. And forasmuch as great quantities of wool, woollen yarn and wool-flocks, are close packed and pressed together with screws and other unlawful engines, into butts, pipes, hogheads, chests and other casks and vessels, and into sacks, bags and other wrappers made of wool or linen, and under colour of bales, sacks, bags, packs and casks of other goods, and otherwise, great quantities of the same are daily laden on board of ships or other vessels, and so are carried, conveyed, exported and transported out of the kingdoms, town of Berwick, and dominion aforesaid; and also great quantities are daily carried and laid at or near the coasts of the sea, or some navigable rivers, into store-houses and barns, and by night are laid on board of shallops, and other vessels belonging to aliens, and so carried and exported out of the kingdoms, town of Berwick, and dominion aforesaid; (2) be it therefore enacted by the authority aforesaid, That from and after the said first day of August, no person or persons shall press together with any screws, presses or other engines, into any sack, pack, bag or other wrapper, or shall put, press, pack or stean any wool whatsoever or any yarn made of wool, into any butt, pipe, hoghead, chest or any other cask or vessel, upon any pretence whatsoever, or shall carry or lay, or cause to be carried or laid, at or near the shore or coasts of the sea, or of any navigable river, or into any house or place near

The prosecution may be within three years by 9 & 10 W. 3. c. 40.

Screws and other unlawful engines for pressing together of wool not to be used.

boat adjoining thereunto, any such wool, wool-flocks or yarn made of wool, with intention to export, transport, carry or convey the same out of the kingdoms of *England* or *Ireland*, town of *Berwick* upon *Tweed*, or dominion of *Wales*, into the kingdom of *Scotland* or into any foreign parts, under the penalty of the loss and forfeiture of all such wool, wooll-flocks and yarn made of wool, as shall be so packed or pressed, or put or laid into cask, or carried and laid near to the sea shore or to any navigable river as aforesaid, or the value thereof.

The penalty.

Fulling-clay, tobacco-pipe-clay; not to be exported.

The penalty.

Packs of wool, wool-fells, &c. shall not be carried but in the day-time.

The penalty.

Proviso.

12Car. 2. c. 32.

Proviso for owners of ships that have offended, and shall first discover the same.

VIII. And whereas great quantities of fullers-earth or fulling-clay are daily carried and exported under the colour of tobacco-pipe-clay; (2) be it therefore enacted by the authority aforesaid, That no tobacco-pipe-clay shall from and after the first day of *August* one thousand six hundred sixty and two; be exported, transported, carried or conveyed out of or from the kingdom of *England*, town of *Berwick* upon *Tweed*, or after the first day of *January* one thousand six hundred sixty and two, out of or from the kingdom of *Ireland* or the dominion of *Wales*, into the kingdom of *Scotland*, or into any foreign parts, or into any port or place out of the kingdom or dominion aforesaid; under the penalty of three shillings for every pound of tobacco-pipe-clay which shall be exported or transported contrary to this act.

IX. And be it further enacted by the authority aforesaid, That from and after the first day of *August* one thousand six hundred sixty and two, no packs, sacks, bags or cask of any wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth, fulling-clay or tobacco-pipe-clay, shall be laid or loaded on any horse, cart or other carriage whatsoever, or shall be carried or conveyed by land to or from any place or places within the kingdom of *England*, town of *Berwick* or dominion aforesaid, nor after the first day of *January*, one thousand six hundred sixty-two, in the kingdom of *Ireland*, but in the day-time and at seasonable hours, (that is to say) from and after the first day of *March* to the nine and twentieth day of *September* yearly, between the hours of four of the clock in the morning and eight of the clock in the evening; and from the nine and twentieth day of *September* to the first day of *March* yearly, between the hours of seven of the clock in the morning and five of the clock in the evening, under the penalty of the loss and forfeiture of all such goods or the value thereof; (2) the one moiety of all which forfeitures mentioned in this act to be to the use of the King, his heirs and successors, and the other moiety to him or them that will sue for the same by action of debt, bill, plaint or information, in any court of record, in which no essoin, protection or wager of law shall be admitted or allowed.

X. Provided nevertheless, That this act, or any thing therein contained, shall not extend or be construed to extend to repeal, disannul and make void any the penalties, clauses or provisos mentioned in one act of this present session of parliament, made against the transportation of wool, wool-fells, fullers-earth or any kind of scouring-earth; (2) or to the prohibiting of the loading on board of any ship or vessel, of any wether sheep, wool, wool-flocks or other goods mentioned in this act, that by the aforesaid act is permitted to be loaden on board of any ship or vessel, for the necessary use or provision of such ship or vessel as aforesaid; any thing in this act contained to the contrary in any wise notwithstanding.

XI. Provided always, That if any owner of any ship or vessel, or any master or mariner, knowing of such transportation of such sheep, wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers-earth, fulling-clay or tobacco-pipe-clay, shall within three months next after the knowledge thereof, or after his return into the kingdom of *England* or *Ireland*, or into the said town of *Berwick*, or dominion of *Wales* aforesaid, give the first information *bona fide* before any of the barons of either of the courts of the exchequer in *England* or *Ireland* for the time being, or before the head officer of any port where he shall first arrive, upon

upon his or their oath, of the number and quantity of the goods mentioned in this act, so carried, conveyed and transported, and by whom, where and in what ship or vessel, and afterwards shall be ready upon reasonable warning by process to justify and prove the same; that then such owner and owners, master, mariner and mariners shall not be punished for felony by virtue of this act, but shall nevertheless be subject to all other penalties and forfeitures in this or any other act contained for the offence aforesaid. (2) And all such exportation, transportation, carrying or conveying of any the goods, wares or commodities in this act mentioned, is hereby declared and adjudged to be a common and publick nuisance.

Owners, etc.
exempt from
penalties, and
intitled to be-
nefit of former
acts.
1 W. & M.
c. 32. s. 8.

Common nu-
sance.

XII. And for the better execution of this act, be it further enacted, That all justices of assize, justices of gaol-delivery, and justices of peace, shall enquire of all the premisses in their general quarter-sessions, and hear and determine the same; (2) and that all mayors, bailiffs and other head-officers of cities, boroughs and towns, not having jurisdiction to try felony, shall enquire of all and every offence within this act not made felony, and hear and determine the same.

Who may
hear and de-
termine the
said offences.

Anno decimo tertio & quarto

CAROLI II. Regis.

C A P. XIX.

An act against importing of foreign wool-cards, card-wyre or iron-wyre.

WHEREAS by the acts of parliament made in the third year of King Edward the Fourth, and the nine and thirtieth year of Queen Elizabeth, and several other statutes before that time made, it is enacted (amongst other things therein contained) that no cards for wool, nor iron thread (commonly called white wyre) shall be imported, sent or conveyed into this realm of England, wherein the best iron-thread or wyre for making wool-cards is made, and by the said manufacture of making and drawing of wyre, and wool-cards, very many poor people of this kingdom, and their families, have been employed and maintained, and the wool-cards made thereof are of great concernment to this kingdom for the good making of woollen-cloth; (2) and whereas, contrary to the said statutes, not only much foreign card-wyre, but also foreign wool-cards have been in these late times imported into this kingdom, and also within the same many old wool-cards are by ill-disposed persons (for their private lucre) bought up, and the old iron wyre of the said old wool-cards, being very weak and insufficient for the well carding of wool, is put into new leather and new boards, and so uttered and sold to ignorant people for new wool-cards, to their great detriment and the indamaging of their work, carding of wool, and the cloth made thereof: by all which, very great inconveniences have been found by experience of clothiers in their making of English cloth, which is lately much debased and decayed, and wherein this nation is greatly concerned to uphold and encourage the well-making thereof in and by all ways and means in any wise conducive thereunto; (3) be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, assembled in parliament; and it is hereby enacted by the authority aforesaid, That no foreign wool-cards or foreign card-wyre or iron-wyre for making of wool-cards, be imported into this kingdom of England, dominion of Wales or any parts thereof, nor used within the same, nor any card-wyre taken out of old cards, be from henceforth put into new leather and new card-boards, nor any such wool-cards made thereof be put to sale; (4) upon the pains, penalties and forfeitures hereafter following, (that is to say) every person or persons who shall

No foreign
wool-cards,
card-wyre or
iron-wyre for
wool-cards,
may be im-
ported.
For importation
of iron-wyre,
see 2 & 3 W.
& M. sess. 2.
c. 4. s. 16.

The penalty.

shall import or bring any foreign wool-cards or foreign card-wyre, or iron-wyre for making of wool-cards, into this kingdom of *England*, dominion of *Wales*, or any parts thereof; or make any wool-cards of any such old card-wyre as aforesaid, or put the same to sale, shall forfeit the said wool-cards and card-wyre, or iron-wyre for making wool-cards, or the value thereof if the same be not seized; the one half-part thereof to the King's majesty, and the other half-part thereof to such person or persons who shall first seize or sue for the same by action of debt, plaint, bill, information or indictment, in any of his Majesty's courts of record at *Westminster*, or within the county, city, borough or town corporate where such offence shall be committed; wherein no essoin, protection, wager of law or injunction shall be allowed or admitted.

II. Provided always, That this act shall not extend to hinder the owners of any wool-cards to cause them to be amended for their own use, or to transport or sell (for transportation only) any their old overworn wool-cards, into any parts beyond the seas out of his Majesty's dominions.

Anno decimo quinto

CAROLI II. Regis.

C A P. VII.

An act for the encouragement of trade.

Tillage.

FORASMUCH as the encouraging of tillage ought to be in an especial manner regarded and endeavoured; and the surest and effectuallest means of promoting and advancing any trade, occupation or mystery, being by rendering it profitable to the users thereof; (2) and great quantities of land within this kingdom for the present lying in a manner waste, and yielding little, which might thereby be improved to considerable profit and advantage (if sufficient encouragement were given for the laying out of cost and labour on the same) and thereby much more corn produced, great numbers of people, horses and cattle employed, and other lands also rendered more valuable:

Corn not exceeding certain rates may be transported.

II. Be it enacted by the King's most excellent majesty, with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority thereof; and it is hereby enacted, That from and after the first day of *September*, in the year of our Lord one thousand six hundred sixty and three, and from thenceforward, when the prices of corn and grain *Winchester* measure do not exceed the rates hereafter following, at the havens or places where the same shall be shipped or laden, (*viz.*) The quarter of wheat, eight and forty shillings; the quarter of barley or malt, eight and twenty shillings; the quarter of buck-wheat, eight and twenty shillings; the quarter of oats, thirteen shillings and four pence; the quarter of rye, two and thirty shillings; the quarter of pease or beans, two and thirty shillings current *English* money; that then it shall be lawful for all and every person and persons to ship, load, carry and transport any of the said corns or grains from the havens or places where they shall be of such prices, unto any parts beyond the seas as merchandize; any law, statute or usage to the contrary notwithstanding; paying such rates for the same, and none other, as are to be paid when the same might have been transported by one act passed this present parliament, intituled, *A subsidy granted to the King of tonnage and poundage.*

When corn may be transported, and what custom to be paid.

III. And it is hereby further enacted by the authority aforesaid, That when the prices of the aforesaid corns and grains do not exceed the rates above-mentioned respectively *Winchester* measure at the haven or place into which any of them shall be imported from any parts beyond the seas, there shall

shall be paid for the custom and poundage of every quarter of wheat, five shillings and four pence; and for every quarter of rye, four shillings; and for every quarter of barley or malt, two shillings and eight pence; and for every quarter of buck-wheat, two shillings; and for every quarter of oats, one shilling four pence; and for every quarter of pease or beans, four shillings.

V. And in regard his Majesty's plantations beyond the seas are inhabited and peopled by his subjects of this his kingdom of England; for the maintaining a greater correspondence and kindness between them, and keeping them in a firmer dependance upon it, and rendering them yet more beneficial and advantageous unto it in the further employment and increase of English shipping and seamen, vent of English woollen and other manufactures and commodities, rendering the navigation to and from the same more safe and cheap, and making this kingdom a staple, not only of the commodities of those plantations, but also of the commodities of other countries and places, for the supplying of them; and it being the usage of other nations to keep their plantations trade to themselves:

Plantations beyond the seas.

VI. Be it enacted, and it is hereby enacted, That from and after the five and twentieth day of March one thousand six hundred sixty-four, no commodity of the growth, production or manufacture of Europe, shall be imported into any land, island, plantation, colony, territory or place to his Majesty belonging, or which shall hereafter belong unto or be in the possession of his majesty, his heirs and successors, in Asia, Africa, or America, (Tangier only excepted,) but what shall be bona fide, and without fraud, laden and shipped in England, Wales, or the town of Berwick upon Tweed, and in English built shipping, or which were bona fide bought before the first day of October one thousand six hundred sixty and two, and had such certificate thereof as is directed in one act passed the last sessions of this present parliament, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*; and whereof the master and three fourths of the mariners at least are English, and which shall be carried directly thence to the said lands, islands, plantations, colonies, territories or places, and from no other place or places whatsoever; any law, statute or usage to the contrary notwithstanding; (2) under the penalty of the loss of all such commodities of the growth, production or manufacture of Europe, as shall be imported into any of them from any other place whatsoever, by land or water; and if by water, of the ship or vessel also in which they were imported, with all her guns, tackle, furniture, ammunition and apparel; one third part to his Majesty, his heirs and successors; one third part to the governor of such land, island, plantation, colony, territory or place, into which such goods were imported, if the said ship, vessel or goods be there seized or informed against and sued for; or otherwise that third part also to his Majesty, his heirs and successors; and the other third part to him or them who shall seize, inform or sue for the same in any of his Majesty's courts in such of the said lands, islands, colonies, plantations, territories or places where the offence was committed, or in any court of record in England, by bill, information, plaint or other action, wherein no essoin, protection or wager of law shall be allowed.

Commodities of the growth and manufacture of Europe, how to be imported in English-built shipping. Repealed as to Irish linen by 3 & 4 Anna, c. 8. s. 1.

13 & 14 Car. 2. c. 12.

The penalty.

VII. Provided always, and be it hereby enacted by the authority aforesaid, That it shall and may be lawful to ship and lade in such ships, and so navigated, as in the foregoing clause is set down and expressed, in any part of Europe, salt for the fisheries of New-England and Newfoundland, and to ship and lade in the Maderas wines of the growth thereof, and to ship and lade in the Western islands of Azores wines of the growth of the said islands, and to ship and take in servants or horses in Scotland or Ireland, and to ship or lade in Scotland all sorts of victual of the growth or production of Scotland, and to ship or lade in Ireland all sorts of victual of the growth or production of Ireland, and the same to transport into any of the said lands,

Salt for fisheries.

13 Geo. 1. c. 9.

lands, islands, plantations, colonies, territories or places: any thing in the foregoing clause to the contrary in any wise notwithstanding.

Prevention of
frauds.

Farther pro-
vided for by
7 & 8 W. 3.
c. 22. s. 5.

VIII. And for the better prevention of frauds, be it enacted, and it is hereby enacted, That from and after the five and twentieth day of *March* one thousand six hundred sixty and four, every person or persons importing by land any goods or commodities whatsoever into any the said lands, islands, plantations, colonies, territories or places, shall deliver to the governor of such land, island, plantation, colony, territory or place, or to such person or officer as shall be by him thereunto authorized and appointed, within four and twenty hours after such importation, his and their names and surnames, and a true inventory and particular of all such goods or commodities: (1) and no ship or vessel coming to any such land, island, plantation, colony, territory or place, shall lade or unlade any goods or commodities whatsoever, until the master or commander of such ship or vessel shall first have made known to the governor of such land, island, plantation, colony, territory or place, or such other person or officer as shall be by him thereunto authorized and appointed, the arrival of the said ship or vessel, with her name, and the name and surname of her master or commander, and have shewn to him that she is an *English* built ship, or made good by producing such certificate, as abovesaid, that she is a ship or vessel *bona fide* belonging to *England*, *Wales*, or the town of *Berwick*, and navigated with an *English* master, and three fourth parts of the mariners at least *Englishmen*; and have delivered to such governor or other person or officer a true and perfect inventory or invoice of her lading, together with the place or places in which the said goods were laden or taken into the said ship or vessel; (2) under the pain of the loss of the ship or vessel, with all her guns, ammunition, tackle, furniture and apparel, and of all such goods of the growth, production or manufacture of *Europe*, as were not *bona fide* laden and taken in *England*, *Wales*, or the town of *Berwick*, to be recovered and divided in manner aforesaid; (3) and all such as are governors or commanders of any the said lands, islands, plantations, colonies, territories or places (*Tangier* only excepted) shall before the five and twentieth day of *March* one thousand six hundred sixty and four, and all such as shall hereafter be made governors or commanders of any of them, shall, before their entrance upon the execution of such trust or charge, take a solemn oath before such person or persons as shall be authorized by his Majesty, his heirs and successors, to administer the same, to do their utmost within their respective governments or commands, to cause to be well and truly observed what is in this act enacted, in relation to the trade of such lands, islands, plantations, colonies, territories and places, under the penalty of being removed out of their respective governments and commands: (4) and if any of them shall be found, after the taking of such oath, to have wittingly and willingly offended contrary to what is by this act required of them, that they shall for such offence be turned out of their governments, and be incapable of the government of any other land, island, plantation or colony; and moreover, forfeit the sum of one thousand pounds of lawful money of *England*; the one moiety to his Majesty, his heirs and successors; and the other moiety to him or them that shall inform or sue for the same in any of his Majesty's courts in any of the said plantations, or in any court of record in *England*, wherein no essoin, protection or wager of law shall be allowed.

Penalty upon
officers of the
customs.

IX. And it is hereby further enacted, That if any officer of the customs in *England*, *Wales*, or town of *Berwick* upon *Tweed*, shall give any warrant for, or suffer any sugar, tobacco, ginger, cotton-wool, indigo, speckle-wood or *Jamaica*-wood, fustick or other dying-wood of the growth of any of the said lands, islands, colonies, plantations, territories or places, to be carried into any other country or place whatsoever, until they have been first unladen *bona fide* and put on shore in some port or haven in *England* or

Wales,

Wales, or in the town of *Berwick*; that every such officer for such offence shall forfeit his place, and the value of such of the said goods as he shall give warrant for, or suffer to pass into any other country or place; the one moiety to his Majesty, his heirs and successors; and the other moiety to him or them that shall inform or sue for the same in any court of record in *England* or *Wales*, wherein no essoin, protection or wager in law shall be allowed.

X. And for the better encouragement of the said plantations, and the increase of the shipping and navigation of this kingdom, (2) be it enacted, and it is hereby enacted by the authority aforesaid, That from and after the five and twentieth day of *March* one thousand six hundred sixty and four, it shall and may be lawful, out of any port of *England* or *Wales*, or out of the town of *Berwick*, to ship and lade sea-coals for any part of them, paying for the chalders, *Newcastle* measure, one shilling eight pence; and for the chalders, *London* measure, one shilling and no more; in full of all custom and poundage for the same, any law, statute or prohibition to the contrary in any wise notwithstanding.

Encouragement of plantations, and increase of shipping. Sea-coals. Altered by 9 Anne, c. 6. s. 7.

XI. Provided, That such sea-coals be shipped in such shipping, and so navigated, as abovesaid; and that good security be given to the officers of the customs in such port in which they are shipped, for the landing them in the said plantations, and not elsewhere.

XII. And forasmuch as several considerable and advantageous trades cannot be conveniently driven and carried on without the species of money or bullion, and that it is found by experience, that they are carried in greatest abundance (as to a common market) to such places as give free liberty for exporting the same; and the better to keep in and increase the current coins of this kingdom; (2) be it enacted, and it is hereby enacted, That from and after the first day of *August* one thousand six hundred sixty and three, it shall and may be lawful to and for any person or persons whatsoever, to export out of any port of *England* or *Wales*, in which there is a custom or collector, or out of the town of *Berwick*, all sorts of foreign coin or bullion of gold or silver, first making entry thereof in such custom-house respectively, without paying any duty, custom, poundage or fee for the same; any law, statute or usage to the contrary notwithstanding.

Foreign coin or bullion may be exported.

XVI. And for the encouragement of the herring and *North-sea*, island and *Westmore* fisheries, (2) be it enacted, and it is hereby enacted by the authority aforesaid, That from and after the first day of *August* which shall be in the year of our Lord one thousand six hundred sixty and four, no fresh herring, fresh cod or haddock, coal-fish or gull-fish, shall be imported into *England*, *Wales*, or the town of *Berwick*, but in *English*-built ships or vessels, or in ships or vessels bona fide belonging to *England*, *Wales*, or the town of *Berwick*, and having such certificate thereof as is abovesaid; and whereof the master and three fourths at the least of the mariners are *English*, and which hath been fished, caught and taken in such ships or vessels, and so navigated, and not being bought or had of any strangers born, or out of any strangers bottoms, under the pain of the forfeiture of all such herring, cod, haddock, coal-fish or gull-fish, imported contrary to the true intent and meaning hereof, and of the ship or vessel in which it was imported; (3) one moiety of which forfeitures shall be to his Majesty, his heirs and successors; and the other moiety to him or them that shall inform, seize or sue for the same, to be recovered by bill, plaint or other action, wherein no essoin, protection or wager in law shall be allowed.

Encouragement of herring fisheries. Altered by 1 Geo. 1. st. 2. c. 18. s. 1.

XVII. And be it further enacted, and it is hereby enacted by the authority aforesaid, That for the following sorts or kinds of salted or dried fish, which from and after the said first day of *August* shall be imported into *England*, *Wales*, or the town of *Berwick*, in any other ship or vessel than what is *English*-built or belonging to *England*, *Wales*, or town of *Berwick*, and having such certificate thereof as abovesaid, and whereof the master and three

Duties to be paid upon importation of salted or dried fish.

three fourths of the mariners at least are *English*, and not having been fished and caught in such ships or vessels, and so navigated, there shall be paid by way of custom and impost the several sums of money herein after particularly mentioned, (that is to say) for cod-fish the barrel, five shillings; for cod-fish the last, containing twelve barrels, three pounds; for cod-fish the hundred, containing sixscore, ten shillings; for coal-fish the hundred, containing sixscore, five shillings; for lings the hundred, containing sixscore, one pound; for white herrings the last, containing twelve barrels, one pound sixteen shillings; for haddocks the barrel, two shillings; for gull-fish the barrel, two shillings.

The further
penalty for
planting to-
bacco in Eng-
land.

12 Car. 2.
c. 34.

XVIII. *And forasmuch as planting and making tobacco within this kingdom of England doth continue and increase, to the apparent loss of his said Majesty in his customs, the discouragement of the English plantations in the parts beyond the seas, and prejudice of this kingdom in general, notwithstanding an act of parliament made in the twelfth year of his said Majesty's reign for prevention thereof, intituled, An act for prohibiting the planting, setting or sowing of tobacco in England and Ireland: (2) and forasmuch as it is found by experience, that the reason why the said planting and making of tobacco doth continue is, that the penalties prescribed and appointed by that law are so little, as have neither power or effect over the transgressors thereof; (3) for remedy therefore of so great an evil, be it enacted by the authority aforesaid, That all and every the person or persons whatsoever, that do or shall at any time hereafter set, plant or sow any tobacco in seed, plant or otherwise, in or upon any ground, field, earth or place, within the kingdom of England, dominion of Wales, islands of Guernsey and Jersey, or town of Berwick upon Tweed, or kingdom of Ireland, shall, over and above the penalty of the said act for that purpose ordained, for every such offence forfeit and pay the sum of ten pounds for every rod or pole of ground that he or they shall so plant, set or sow with tobacco, and so proportionably for a greater or lesser quantity of ground; one third part thereof to the King's majesty, one other third part thereof to the use of the poor of such respective parish or parishes wherein such tobacco shall be so planted, set or sowed; and the other third part thereof to him or them that shall sue for the same, to be recovered by action of debt, bill, plaint or information, in any of his said Majesty's courts of record at Westminster, wherein no essoin, protection or wager of law shall be allowed.*

XIX. And it is hereby further enacted, That in case any person or persons shall resist or make forcible opposition against any person or persons in the due and thorough execution of the said act of the twelfth of his said Majesty's reign, that he, she or they, so resisting and making forcible opposition, shall, over and above the penalties therein mentioned for such offences, be committed to the common gaol of the county where such offence shall be committed, there to remain without bail or mainprize, until he, she or they, have entered into a recognizance to his Majesty, his heirs and successors, with two sufficient sureties, of ten pounds penalty, not to do or commit the like offence again.

Proviso for to-
bacco planted
in physic-
gardens.

XX. Provided always, That this act, nor any thing therein contained, shall extend to the hindrance or prejudice of planting tobacco in any physick-garden of either of the universities, or any other private garden for chirurgery, so as the quantity so planted exceed not the half of one pole in any one place or garden.

4

Anno

Anno decimo quinto

CAROLII II. Regis.

CAP. XVI.

An act for regulating the herring and other fisheries, and for repeal of the act concerning madder.

SECT. III. **AND** whereas upon the humble petition and complaint of the merchants and sailors of the city of London, it doth appear, That some sorts of madder very useful for dying cannot be imported so pure and clean, as by one act passed the last session of this present parliament, (intituled, An act for the importation of madder pure and unmixed) is directed and appointed; (2) be it enacted, and it is hereby enacted by the authority aforesaid, That the said act, and every clause and thing therein contained, be from henceforth utterly void and repealed to all intents, purposes and constructions whatsoever.

A repeal of the statute concerning madder.

Anno decimo octavo

CAROLII II. Regis.

CAP. II.

An act against importing cattle from Ireland and other parts beyond the seas, and fish taken by foreigners.

WHEREAS an act of this present parliament, intituled, An act for the encouragement of trade, amongst other things some provision was made for the preventing of coming in of vast numbers of cattle, whereby the rents and values of the land of this kingdom were much fallen, and like daily to fall more, to the great prejudice, detriment and impoverishment of this kingdom; which nevertheless hath by experience been found to be ineffectual; and the continuance of any importation, either of the lean or fat cattle, dead or alive, herein after specified, not only unnecessary, but very destructive to the welfare of this kingdom: (2) be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, That such importation, from and after the second day of February in this present year one thousand six hundred sixty and six, is a publick and common nuisance, and shall be so adjudged, deemed and taken to be to all intents and purposes whatsoever. (3) And that if any great cattle, sheep or swine, or any beef, pork or bacon (except for the necessary provision of the respective ships or vessels in which the same shall be brought, not exposing the same or any part thereof to sale) shall from and after the said second day of February, by any wise whatsoever, be imported or brought from beyond seas into this kingdom of England, dominion of Wales, or town of Berwick upon Tweed; that then it shall and may be lawful for any constable, tithingman, headborough, churchwardens or overseers of the poor, or any of them, within their respective liberties, parishes or places, to take and seize the same, (4) and keep the same during the space of eight and forty hours in some publick or convenient place where such seizure shall be made; within which time, if the owner and owners, or any for them or him, shall make it appear unto some justice of the peace of the same county where

15 Car. 2. c. 7.

Importation of cattle a common nuisance.

Importation of bacon provided for by 5 & 6 W. & M. c. 2. s. 4.

The penalty.

the same shall be so seized, by the oath of two credible witnesses, which oath the said justice of peace is hereby impowered and required to administer, that the same were not imported from *Ireland*, or from any other place beyond the seas, not herein after excepted, after the said second day of *February*; then the same upon the warrant of such justice of peace shall be delivered without delay: (5) but in default of such proof and warrant, then the same to be forfeited: one half thereof to be disposed to the use of the poor of the parish where the same shall be so found or seized; the other half to be to his or their own use that shall so seize the same.

Encouragement of fishery.

Enforced by
1 Geo. 1. stat.
2. c. 18. s. 2.

II. And for the better encouragement of the fishery of this kingdom, be it further enacted by the authority aforesaid, That if any ling, herring, cod or pilchard, fresh or salted, dried or bloated, or any salmons, eels or congers, taken by any foreigners, aliens to this kingdom, shall be imported, uttered, sold or exposed to sale in this kingdom; that then it shall and may be lawful for any person or persons to take and seize the same; the one half thereof to be disposed of to the use of the poor of the parish where the same shall be so found or seized; the other half to his or their own use which shall so seize the same.

Isle of Man.

III. Provided always, That nothing in this act shall be construed to hinder the importation of cattle from the *Isle of Man* in this kingdom of *England*, so as the number of the said cattle do not exceed six hundred head yearly: (2) and that they be not of any other breed than of the breed of the *Isle of Man*; (3) and that they be landed at the port of *Chester*, or some of the members thereof, and not elsewhere.

IV. This act to continue until the end of seven years, and from thence to the end of the first session of the next parliament. *Made perpetual by* 32 Car. 2. c. 2. s. 2.

Anno decimo octavo

CAROLI II. Regis.

C A P. V.

An act for encouraging of coinage.

An imposition
set upon wines,
vinegar, cyder
or beer im-
ported.Altered by
25 Car. 2. c. 8.
as to the times
of payment,
and the persons
to whom, &c.Brandy-wine,
strong-water.

SECT. VI. **A**ND whereas it cannot be reasonably expected, that the expense, waste and charge in assaying, melting-down and coinage, be born by your Majesty; and for the further encouragement of coinage; (2) be it enacted, and it is hereby enacted by the authority aforesaid, that for every tun of wines, vinegar, cyder or beer, that shall be imported or brought into the port of *London*, or into any other port, creek or place within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, from any parts beyond the seas, or *Scotland*, from and after the twentieth day of *December* in the year of our Lord one thousand six hundred sixty and six, there shall be levied, collected and paid the sum of ten shillings; (3) and for every tun of brandy-wines or strong-waters that shall be imported as aforesaid, the sum of twenty shillings; (4) and so proportionably for a greater or lesser quantity, to be levied, collected and paid at the respective custom-houses to the collectors and other officers of the customs for the time being, at the importation of the said commodities, over and above all other duties charged, leviable and payable upon the said commodities, and to be by them distinguished and kept apart from all other monies by them collected and levied upon the same commodities, or upon any other commodities or merchandizes whatsoever; (5) and to be by the said collector or collectors respectively so answered and paid quarterly into the receipt of the exchequer of your Majesty, your heirs and successors, there also to be kept distinct and apart from all other monies arising by the customs,

customs, or by any other way or revenue whatsoever; which said duty they are hereby enjoined to receive and pay according to the several directions of this act, without any salary or fee.

VII. And be it further enacted and declared by the authority aforesaid, That all manner of wines, vinegar, cyder, beer, brandy-wines and strong-waters imported as aforesaid, shall pay their several and respective duties imposed by this act; and upon non-payment thereof shall be liable to such and the same pains, penalties and forfeitures, as in and by the late acts for tonnage and poundage, and for frauds, are enacted and appointed, upon non-payment of the duties, by the said acts imposed upon goods and merchandizes of the same nature with those mentioned in this act.

VIII. Provided always, and it is hereby enacted, That for what of the aforesaid commodities shall be transported into any parts beyond the seas, within the term and space of one year after the importation thereof, that the duty paid by this act for the same shall be repaid by the respective collectors of the customs for the time being.

7 Geo. 1.
stat. 1. c. 21.
s. 10.

IX. And it is hereby further enacted, That no monies leviabie and payable by this act shall be applied or converted to any use or uses whatsoever, other than to the defraying the charge and expence of the mint or mints, and of the assaying, melting down, waste and coinage of gold and silver, and the encouragement of the bringing in of gold and silver into the said mint or mints, there to be coined into the current coins of this kingdom; (2) nor shall any of the said monies be issued out of the exchequer, but by order or warrant of the lord treasurer and under-treasurer, or commissioners of the treasury for the time being, to the master and worker, or masters and workers of your Majesty's mint or mints for the time being, and mentioning, that they are for the use and service aforesaid, to be kept in his Majesty's office of receipt in the said mint or mints, under the usual keys of the warden, master and worker, and comptroller for the time being, and issued out thence from time to time, according to the manner and course of the said mint or mints respectively.

Monies levi-
able upon this
act shall be
employed only
to the use of
the mint.

XI. And lastly, be it enacted, and it is hereby enacted by the authority aforesaid, That this act shall continue and be in force until the twentieth day of December which shall be in the year of our Lord one thousand six hundred seventy-one, and until the end of the first session of parliament then next following, and no longer.

The continu-
ance of this act.
25 Car. 2. c. 8.
Further conti-
nued by 9 Geo.
1. c. 19. and
4 Geo. 2. c. 12.

Anno vicesimo

CAROLI II. Regis.

CAP. II.

An act for the better payment of monies received for the use of the crown.

SECT. I. **F**OR some remedy of the great abuses by receivers, reeves, bailiffs, collectors, and other officers and persons, not making due payment of monies and duties received for his Majesty's use, and in detaining the same in their own hands, for their private lucre and advantage, (2) be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That all the said officers and ministers aforesaid, do use all diligence to receive and gather the monies due to his Majesty, within their several and respective receipts and collections; and after the receipts thereof, to answer and pay the same according to their respective duties: (3) and that all and every the person and persons aforesaid, who having received the said monies, have not duly accounted, and

Abuses by
receivers, bai-
liffs, &c.

Monies re-
ceived for the
King's use to
be paid into
the exchequer.

The penalty
for neglect.

and thereupon paid so much as by the said account rested due to his Majesty, into the receipt of the exchequer, or to such person or persons, and in such manner as the same ought to be paid, and shall not pay the same as aforesaid before the first day of July, which shall be in the year of our Lord God one thousand six hundred sixty-eight, shall from henceforth answer and pay to his Majesty, damages after the rate of twelve pounds per cent. by the year, until the principal monies be fully accounted for and paid in, together with such damages as aforesaid, which shall be charged upon them in their account, whereof they shall not be discharged until payment made, as well of the said damages, as principal monies, according to the true meaning of this act.

Anno vicesimo secundo

CAROLI II. Regis.

C A P. XI.

An additional act for the rebuilding of the city of London, uniting of parishes, and rebuilding of the cathedral and parochial churches within the said city.

SECT. PROVIDED always, That this act or any thing therein contained shall not extend or be construed to alter or make void any matter of thing done or to be done by virtue of any commission or commissions given or granted or to be given or granted by his Majesty, his heirs or successors, in pursuance of two acts of parliament; viz. one in the first year of Queen Elizabeth, and another in the fourteenth year of his now Majesty's reign, or of either of them, or of any other law or right, whereby his Majesty, his heirs and successors may or ought to appoint such and so many open places to be keys and wharfs within the city of London, and may also declare the bounds, limits, extents and privileges of the port of London, and all other ports of England, with several other powers and privileges for the preservation of his Majesty's revenue of the customs collected there; any thing in this act contained to the contrary notwithstanding.

1 El. c. 11.
13 & 14 Car. 2.
c. 11. s. 14.

Anno vicesimo secundo

CAROLI II. Regis.

C A P. XIII.

An act for improvement of tillage and the breed of cattle.

FOR the further encouragement of tillage for the common good and welfare of this kingdom, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by authority of the same, That from and after the twenty-fourth day of June which shall be in the year of our Lord one thousand six hundred and seventy, and from thence forward, it shall be lawful for all and every person or persons, native or foreigner, at any time or times, to ship, lade, carry and transport as merchandize, all sorts of corn and grain, although the prices thereof shall exceed the rates set down in one act of this present parliament made in the fifteenth year of his Majesty's reign, intituled, *An act for the encouragement of trade*; the said act, or any other law, statute, usage, or other prohibition, to the contrary thereof in any wise notwithstanding; paying for the same such rates as are to be paid when the same

Corn and
grain may be
transported at
certain times.

15 Car. 2. c. 7.

might have been transported by one act of this present parliament, intituled, *A subsidy granted to the king of tonnage and poundage*, and none other. And ^{12 Car. 2. c. 4.} it is hereby further enacted by the authority aforesaid, That when the prices of corn and grain, at the times, havens and places, when and where the said corn or grain shall be imported into this kingdom, exceed not the rates hereafter following, there shall be answered and paid for the custom and poundage thereof these rates: That is to say, for every quarter of wheat, when the same shall not exceed the price of three and fifty shillings and four pence the quarter, there shall be paid for the custom and poundage thereof the sum of sixteen shillings; and when the same shall exceed the sum of three and fifty shillings and four pence the quarter, and yet not above four pounds the quarter, that then there shall be answered and paid for the custom and poundage of every quarter of wheat the sum of eight shillings; (4) for every quarter of rye, when the same doth not exceed the price of forty shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of sixteen shillings the quarter; (5) for every quarter of barley or malt, when the same doth not exceed the price of two and thirty shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of sixteen shillings the quarter; (6) for every quarter of buck-wheat, when the same doth not exceed the price of two and thirty shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of sixteen shillings the quarter; (7) for every quarter of oats, when the same doth not exceed the sum of sixteen shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of five shillings and four pence the quarter; (8) for every quarter of pease or beans, when the same doth not exceed the sum of forty shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of sixteen shillings the quarter; each quarter to contain eight bushels, and each bushel to contain eight gallons, and no more.

By 1 Jac. 2.
c. 19. the price
is to be settled
by justices of
peace.

Farther provi-
sions relating
hereto, 2 Geo.
2. c. 18.

II. But when the prices of the several sorts of corn or grain above mentioned shall exceed the respective rates aforesaid, at the times and places of importation; that then and in every such case there be answered and paid for the same the duties payable in such case before the making of this act.

III. And for the further encouragement of *French* or pearl barley in this kingdom, That there shall be paid for the custom of every hundred weight of *French* or pearl barley the sum of five shillings. ^{French or pearl barley.}

VI. And it is hereby further enacted by the authority aforesaid, That ^{Ox or steer.} from and after the twenty-fourth day of *June* which shall be in the year of our Lord one thousand six hundred seventy and one, there shall be paid for every ox or steer that shall be transported into the parts beyond the seas by any person or persons, native or foreigner, the sum of twelve pence, and no more; the aforesaid act of tonnage and poundage, or any other law, statute, usage or other prohibition to the contrary hereof in any wise notwithstanding.

VII. And it is hereby further enacted by the authority aforesaid, That ^{Cows or heifers.} from and after the said twenty fourth day of *June* in the year aforesaid, it shall be lawful for any person or persons, native or foreigner, to ship, lade or transport cows or heifers, paying for each cow or heifer the sum of twelve pence, and no more, and also to ship, lade or transport all sorts of swine or hogs, paying for each swine or hog two pence, and no more: any statute, law, usage or other prohibition, to the contrary thereof in any wise notwithstanding. ^{Swine or hogs.}

VIII. And for the further encouragement of the breed of horses, be it enacted by the authority aforesaid, That from and after the twenty-fourth day of *June* in the year of our Lord one thousand six hundred and seventy, and from thence forward, it shall be lawful for any person or persons, native ^{Horses and mares may be transported.} or

or foreigner, at any time or times to ship, lade and transport, by way of merchandize, horses or mares into any parts beyond the seas in amity with his Majesty, paying for each horse or mare the sum of five shillings, and for each gelding the sum of five shillings and no more; the aforesaid act of tonnage and poundage, or any other law, statute, usage or any other prohibition, to the contrary hereof in any wise notwithstanding. *Continued by 2 Will. & Mar. st. 1. c. 4. s. 3. 1 Ann. st. 1. c. 13. s. 2. 9 Ann. c. 6. s. 2. 3 Geo. 1. c. 7.*

Anno vicesimo secundo & tertio

CAROLI II. Regis.

C A P. XXVI.

An act to prevent the planting of tobacco in England, and for regulating the plantation trade.

Husbandry.

WHEREAS the sowing, setting, planting and curing of tobacco within divers parts of the kingdom of England doth continue and increase, to the apparent loss of his Majesty's customs, and the discouragement of his Majesty's plantations in America, and great prejudice of the trade and navigation of this realm, and the vent of its commodities thither, notwithstanding an act of parliament made in the twelfth year of his Majesty's reign that now is, for the prevention thereof, intituled, An act for prohibiting the planting, setting or sowing of tobacco in England and Ireland; and also one other act of this present parliament made in the fifteenth year of his Majesty's reign, intituled,

12 Car. 2. c. 34.

15 Car. 2. c. 7.

Justices of the peace are to command all constables, &c. to make a return to them of what tobacco is planted, and upon whose land.

An act for the encouragement of trade:

II. And forasmuch as the remedies and provisions by those laws are found not large enough to obviate and prevent the planting thereof; (2) be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of May which shall be in the year of our Lord one thousand six hundred seventy and one, all justices of the peace within their several limits and jurisdictions shall and do, a month before every general quarter-sessions to be holden for their respective counties, issue forth their warrants to all high constables, petty constables and tithingmen, within their several limits, thereby requiring the said high constables, petty constables and tithingmen, and every of them, to make diligent search and inquisition, what tobacco is then sown, set, planted, growing, curing, cured or made, within their several and respective limits and jurisdictions, and by whom; and to make a true and lawful presentment in writing upon oath, at the next general quarter-sessions to be holden for such county, of the names of all such persons as have sown, set, planted, cured or made any tobacco, and what the full quantity of land is or was sown, set or planted therewith, and who are the immediate tenant or tenants, or present occupiers of the land so sown, set or planted, who are and shall be deemed planters thereof to all intents and purposes.

Which presentment, being filed, shall be a sufficient conviction.

Except upon notice it shall be traversed.

III. Which said presentment upon oath shall be received and filed by the clerk of the peace of the said county in open sessions, and after such receipt and filing shall be a sufficient conviction in law to all intents and purposes, of all such persons as shall be so presented for the sowing, setting, planting, improving to grow, making or curing tobacco, either in seed, plant, leaf or otherwise, contrary to the said recited acts or either of them; unless such person or persons so presented (having notice given to him or them of such presentment made, by the delivery of a copy of such presentment to him

or them, or by leaving a copy of such presentment at his or their dwelling-house or houses, or usual place of abode, in the presence of one or more credible witnesses, ten days at the least before the next quarter-sessions) shall at the quarter-sessions next after such notice shall be given to him or them traverse such presentment, and find sufficient sureties for the prosecuting and trying such traverse, at the quarter-sessions to be holden for the said county next after such traverse shall be entered or made.

IV. And it is hereby further enacted, That all constables, tithingmen, bailiffs and other publick officers, shall and do within their respective jurisdictions, from time to time, as often as occasion shall require, within fourteen days after warrant from two or more of the justices of the peace within such county, town, city or place, to them calling to their assistance such person or persons as they and every one of them shall find convenient and necessary, pluck up, burn, consume, tear in pieces, and utterly destroy all tobacco-seed, plant, leaf, planted, sowed or growing in any field, earth or ground.

Power given to all officers, &c. to pull up and destroy all the plants, &c.

V. And if any such tobacco shall be suffered or permitted to grow, or be consumed in seed, plant or leaf, in any township, tithing, parish, hamlet or place, by the space of fourteen days after the receipt of such warrant or warrants, by the said constables, tithingmen, bailiffs, or other publick officers of the respective townships, tithings, parishes or hamlets as aforesaid; That then such constables, tithingmen, bailiffs, or other publick officers respectively, shall for every such offence forfeit and pay the sum of five shillings for every rod, perch or pole of ground so set, planted or sowed with tobacco, and so proportionably for a greater or lesser quantity of ground; the one moiety thereof to the King's majesty, and the other moiety to him or them that shall sue for the same, to be recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*.

The penalty of officers not doing their duty in destroying of it.

VI. And it is hereby further enacted, That in case any person or persons shall refuse or neglect to aid or assist (being thereunto required) any constable, bailiff or other publick officer, in the due execution of this act, That every such person or persons for every such offence, upon conviction thereof made before two justices of the peace of the said county where such offence shall be committed, shall forfeit and pay the sum of five shillings, to be levied by warrant from the said justices, by distress and sale of the offender's goods; and in case no distress can be found, then every such offender shall be committed to the common gaol of the said county, there to remain for the space of one week, without bail or mainprize.

The penalty for refusing to assist the officers.

VII. And if any person or persons whatsoever shall forcibly resist any constable, bailiff, or other publick officer, or other person or persons whatsoever, in the due execution of this act, That then every such person for every such offence, upon conviction thereof made before two justices of the peace of the said county where such offence shall be committed, shall forfeit and pay the sum of five pounds, to be levied by warrant from the said justices, by distress and sale of the offender's goods; and in case no distress can be found, then every such offender shall be committed to the common gaol of the said county, there to remain for the space of three months, without bail or mainprize.

The forfeiture for resisting the officers.

VIII. And be it further enacted by the authority aforesaid, That if any action, plaint, suit or information, shall be commenced or prosecuted against any person or persons, for what he or they shall do in pursuance or execution of this act, or either of the recited acts, such person or persons so sued in any court whatsoever, shall or may plead the general issue, not guilty, and upon any issue joined, may give this act, or the said recited acts, or either of them, and the special matter, in evidence: (2) and if the plaintiff or prosecutor shall become nonsuit, or forbear further prosecution, or suffer discontinuance, or if a verdict shall pass against him, the defendant

The officer, to any action brought against him, may plead not guilty.

If judgment pass for him, he shall recover double costs.

or

or defendants shall recover their costs, for which they shall have the like remedy, as in case where costs are given by law to the defendants.

A saving for tobacco planted in the physick gardens.

IX. Provided always, and it is hereby enacted, That this act, nor any thing therein contained, shall extend to the hindering of the planting of tobacco in any physick garden of either university, or in any other private garden for physick or chirurgery only, so as the quantity so planted exceed not one half of one pole, in any one place or garden.

X. And whereas by one act of parliament in the fifteenth year of his Majesty's reign, intituled, An act for the encouragement of trade, it is declared, That inasmuch as his Majesty's plantations beyond the seas are inhabited with his subjects of England, for the maintaining a better correspondency betwixt them, and keeping them in a firmer dependence upon it, and rendring them yet more beneficial and advantageous unto it, in the further employment and increase of English shipping and seamen, vent of woollen and other manufactures, rendring the navigation to and from the same more safe and cheap, and making this kingdom a staple, not only of the commodities of those plantations, but also the commodities of other countries, for the supplying them (it being the usage of other nations to keep their plantation-trades to themselves;) (2) it was therefore enacted, That no goods or commodities of Europe shall be carried into any the plantations of Asia, Africa, or America, but what shall bona fide be laden and shipped in England, and in English-built ships, or ships made free, and navigated with English, according to an act of parliament on that behalf: (3) and that no officer of the customs in England or Wales shall give any warrant, or suffer any sugar, tobacco, and other plantation goods therein particularly named, to be carried into any other country or place whatsoever, until they have been first bona fide unladen in England, as by the said act doth more at large appear.

XI. Notwithstanding which, some persons taking advantage of the not mentioning the repealing of the word Ireland, in one clause in an act of parliament made in the twelfth year of his Majesty's reign, intituled, An act for the encouraging and increase of shipping and navigation; where bonds are directed to be taken for all ships that shall lade any sugar, or other commodities therein particularly mentioned, in any of the said plantations, That the same commodities shall be by the said ship brought to some port of England, Ireland, Wales, or town or port of Berwick, and shall there unlode, and put the same on shore, the said persons having either refused to give bond for the return of their ships in such case to England, Wales, or town or port of Berwick only, or having given such bonds, have nevertheless gone with their ships to Ireland; by which means (although this kingdom hath, and doth daily suffer a great prejudice by the transporting great number of the people thereof to the said plantations, for the peopling of them) yet that the trade of them would thereby in a great measure be diverted from hence, and carried elsewhere, his Majesty's customs and other revenues much lessened, and this kingdom not continue a staple of the said commodities of the said plantations, nor that vent for the future of the victual and other native commodities of this kingdom; (2) be it therefore enacted, and it is hereby enacted by the authority aforesaid, That the word Ireland shall, from and after the twenty-fourth day of May in the year of our Lord one thousand six hundred and seventy-one, be left out of all such bonds which shall be taken for any ship or vessel which shall set sail out of or from England, Ireland, Wales, or town of Berwick upon Tweed, for any English plantation in America, Asia and Africa; (3) and that in case the said ship or vessel shall lode any of the said commodities at any of the said English plantations, That the said commodities shall be by the said ship or vessel brought to some port of England or Wales, or to the town of Berwick upon Tweed, and shall there unlode and put on shore the same (the danger of the seas only excepted) and in like manner for all ships coming from any other port or place to any of the aforesaid plantations, who by the aforesaid act for encouraging and increase of shipping are permitted to trade there: (4) that from and after the nine and twentieth day of September in the year of our Lord one thousand six hundred

The word Ireland shall be left out of all bonds that shall be taken for any ship that shall set sail out of or from England, Ireland, Wales, &c. for any English plantation in America, &c.

hundred seventy and one, the governor of such *English* plantations shall, before such ship or vessel be permitted to lode on board any of the said commodities, take bond in manner and to the value mentioned and directed in the abovementioned act for the encouraging and encrease of shipping and navigation, for each respective ship or vessel, That such ship or vessel shall carry all the aforesaid goods that be laden on board in the said ship, to some other of his Majesty's *English* plantations; or to *England*, *Wales*, or town of *Berwick* upon *Tweed*: (5) and that every such ship or vessel which from and after the said nine and twentieth day of *September* in the year of our Lord one thousand six hundred seventy and one, shall lode or take on board any of the said commodities; until such bond given to such governor, or certificate produced from the officers of some custom-house of *England*, *Wales*, or the town of *Berwick*, that such bond hath been there duly given, or which contrary to the tenor of such bond shall carry the said goods to any land, island, territory, dominion, port or place whatsoever, other than to such other *English* plantations, as do belong to his Majesty, his heirs and successors, or to the kingdom of *England*, principality of *Wales*, or town of *Berwick* upon *Tweed*, and there lay the same on shore; that every such ship or vessel shall be forfeited, with all her guns, tackle, apparel, ammunition, furniture and lading; the one moiety to the King's majesty, his heirs and successors, and the other moiety to him or them that shall seize and sue for the same in any of the said plantations, in the court of the high admiral of *England*, or of any of his vice-admirals, or in any court of record in *England*, wherein no esoin, protection or wager of law shall be allowed.

What bonds the governors of the *English* plantations are directed to take. Farther provisions relating to such bonds, 7 & 8 W. 3. c. 22. f. 13. 8 Ann. c. 13. f. 23.

Forfeiture.

XII. And whereas many complaints have been made of shipping and vessels belonging to some of his Majesty's colonies in *America*, that contrary to the intent and meaning of this and other afore-mentioned laws, they have brought and transported the said commodities to divers parts of *Europe*; and there unloaded the same: (2) be it further enacted by the authority aforesaid, That the governors, or their commanders in chief, of his Majesty's respective plantations, do once a year at least make a return to his Majesty's officers of his customs in the port of *London*, or to such other person or persons as his Majesty shall appoint to receive the same, a list of all such ships or vessels as shall lade any of the said commodities in such plantations respectively, as also a list of all the bonds taken by them: (3) and in case any ship or vessel belonging to any of his Majesty's plantations, which shall have on board her any sugars, tobacco, cotton-wool, indicoes, ginger, fustick or other dying-wood, shall be found to have unladed in any port or place of *Europe*, other than *England*, *Wales*, or the town of *Berwick* upon *Tweed*; That such ship or vessel shall be forfeited; with all her guns, tackle, apparel, ammunition, furniture and lading, to be recovered and divided as aforesaid.

The governors of the *American* plantations to return yearly to the custom-house, a list of all ships loading therein.

If they shall unlade any sugars, &c. other than in *England*, &c.

The forfeiture.

XIII. And that it shall and may be lawful for any person or persons to prosecute such ship or vessel in any court of admiralty in *England*; the one moiety of the forfeiture in case of condemnation; to be to his Majesty; his heirs and successors, and the other moiety to such prosecutor or prosecutors thereof.

Where to be prosecuted.

XIV. And lastly it is hereby enacted; and be it further enacted by the authority aforesaid, That *Tangier* shall not be deemed or taken to be a plantation to his Majesty belonging in *Asia*, *Africa*, or *America*; within the intent and meaning of this act, or any of the aforementioned acts, so as to enjoy any right, privilege or benefit of trading to or from the said plantations, or any of them; any law, act, usage or declaration to the contrary notwithstanding.

Tangier shall not be taken to be a plantation within this act.

XV. Provided always, and be it enacted, That this act shall continue in force for nine years, and from thence to the end of the next session of parliament, and no longer. Continued by 5 Geo. 1. c. 11. f. 19. so long as the 12 Car. 2. c. 4. shall continue.

How long to continue. 11 & 12 W. 3. c. 13.

Anno vicesimo quinto

CAROLI II. Regis.

CAP. II.

An act for preventing dangers which may happen from popish recusants.

All persons
that shall bear
any offices, or
places of trust
under his Ma-
jesty, &c. must
take the oaths
of allegiance
and supre-
macy, and the
following
oaths, &c.

When and
where to ap-
pear and make
oath.

This act extend-
ed to deputies by
1 Geo. 1. st. 2.
c. 13. s. 18.

To receive the
sacrament ac-
cording to the
usage of the
church of
England.

All persons to
be admitted
into any office,
&c. after the
first day of
Easter-term,
to take the said
oaths, &c.

FOR preventing dangers which may happen from popish recusants, and quieting the minds of his Majesty's good subjects; (2) be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by authority of the same, That all and every person or persons, as well peers as commoners, that shall bear any office or offices civil or military, or shall receive any pay, salary, fee or wages, by reason of any patent or grant from his Majesty, or shall have command or place of trust from or under his Majesty, or from any of his Majesty's predecessors, or by his or their authority, or by authority derived from him or them, within the realm of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, or in his Majesty's navy, or in the several islands of *Jersey* and *Guernsey*, or shall be of the household, or in the service or employment of his Majesty, or of his royal highness the duke of *York*, who shall inhabit, reside or be within the city of *London* or *Westminster*, or within thirty miles distant from the same, on the first day of *Easter* term that shall be in the year of our Lord one thousand six hundred seventy-three, or at any time during the said term; all and every the said person and persons shall personally appear before the end of the said term, or of *Trinity* term next following, in his Majesty's high court of chancery, or in his Majesty's court of King's bench, and there in publick and open court, between the hours of nine of the clock and twelve in the forenoon, take the several oaths of supremacy and allegiance (which oath of allegiance is contained in the statute made in the third year of King *James*) by law established; (3) and during the time of the taking thereof by the said person and persons, all pleas and proceedings in the said respective courts shall cease; (4) and that all and every of the said respective persons and officers, not having taken the said oaths in the said respective courts aforesaid, shall on or before the first day of *August*, one thousand six hundred seventy-three, at the quarter-sessions for that county or place where he or they shall be, inhabit or reside, on the twentieth day of *May*, take the said oaths in open court, between the said hours of nine and twelve of the clock in the forenoon; (5) and the said respective officers aforesaid shall also receive the sacrament of the Lord's supper, according to the usage of the church of *England*, at or before the first day of *August* in the year of our Lord one thousand six hundred and seventy-three, in some parish church, upon some Lord's day, commonly called *Sunday*, immediately after divine service and sermon.

II. And be it further enacted by the authority aforesaid, That all and every person or persons that shall be admitted, entred, placed or taken into any office or offices civil or military, or shall receive any pay, salary, fee or wages, by reason of any patent or grant of his Majesty, or shall have command or place of trust from or under his Majesty, his heirs or successors, or by his or their authority or by authority derived from him or them, within this realm of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, or in his Majesty's navy, or in the several islands of *Jersey* and *Guernsey*, or that shall be admitted into any service or employment in his Majesty's or royal Highness's household or family, after the first day of *Easter* term aforesaid, and shall inhabit, be or reside, when he or they is or are so admitted

or placed within the cities of *London* or *Westminster*, or within thirty miles of the same, shall take the said oaths aforesaid in the said respective court or courts aforesaid, in the next term after such his or their admittance or admittances into the office or offices, employment or employments aforesaid, between the hours aforesaid, and no other, and the proceedings to cease as aforesaid; (2) and that all and every such person or persons to be admitted after the said first day of *Easter* term as aforesaid, not having taken the said oaths in the said courts aforesaid, shall at the quarter-sessions for that county or place where he or they shall reside, next after such his admittance or admittances into any of the said respective offices or employments aforesaid, take the said several and respective oaths as aforesaid: (3) and all and every such person and persons so to be admitted as aforesaid, shall also receive the sacrament of the Lord's supper, according to the usage of the church of *England*, within three months after his or their admittance in or receiving their said authority and employment, in some publick church, upon some Lord's day, commonly called *Sunday*, immediately after divine service and sermon.

When and where to be taken.
Quarter-sessions.

III. And every of the said persons in their respective court where he takes the said oaths shall first deliver a certificate of such his receiving the said sacrament as aforesaid, under the hands of the respective minister and churchwarden, and shall then make proof of the truth thereof by two credible witnesses at the least, upon oath; all which shall be enquired of, and put upon record in the respective courts.

A certificate to be delivered into court, of his receiving the sacrament.

IV. And be it further enacted by the authority aforesaid, That all and every the person or persons aforesaid, that do or shall neglect or refuse to take the said oaths and sacrament in the said courts and places, and at the respective times aforesaid; shall be *ipso facto* adjudged incapable and disabled in law, to all intents and purposes whatsoever, to have, occupy or enjoy the said office or offices, employment or employments, or any part of them, or any matter or thing aforesaid, or any profit or advantage appertaining to them or any of them; (2) and every such office and place, employment and employments shall be void, and is hereby adjudged void.

Whosoever shall refuse to take the oaths shall be adjudged incapable of any other office.

V. And be it further enacted, That all and every such person or persons that shall neglect or refuse to take the said oaths or the sacrament as aforesaid, within the times, and in the places aforesaid, and in the manner aforesaid, and yet after such neglect or refusal shall execute any of the said offices or employments after the said times expired, wherein he or they ought to have taken the same, and being thereupon lawfully convicted, in or upon any information, presentment, or indictment, in any of the King's courts at *Westminster*, or at the assizes, every such person and persons shall be disabled from thenceforth to sue or use any action, bill, plaint, or information, in course of law, or to prosecute any suit in any court of equity, or to be guardian of any child, or executor or administrator of any person, or capable of any legacy or deed of gift, or to bear any office within this realm of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*; (2) and shall forfeit the sum of five hundred pounds, to be recovered by him or them that shall sue for the same, to be prosecuted by any action of debt, suit, bill, plaint, or information, in any of his Majesty's courts at *Westminster*, wherein no essoin, protection, or wager of law shall lie.

No person shall execute any office, after refusal to take the oaths.

The penalty.

Shall not prosecute any suit in law or equity, or be guardian to any child, or executor, &c.
The forfeiture.

VI. And be it further enacted by the authority aforesaid, That the names of all and singular such persons and officers aforesaid, that do or shall take the oaths aforesaid, shall be in the respective courts of chancery and King's bench and the quarter sessions inrolled, with the day and time of their taking the same, in rolls made and kept only for that intent and purpose, and for no other; (2) the which rolls, as for the court of chancery, shall be publicly hung up in the office of the petty-bag, and the roll for the King's bench in the crown-office of the said court, and in some publick place in every quarter sessions, and there remain during the whole term, every term, and during the whole time of the said sessions, in every quarter sessions, for

The names of persons taking the oaths, where to be registered.

The fees allowed.

Upon due tender made to the courts, they are to administer the oaths.

No person not bred up in the popish religion by his parents shall breed up or suffer his children to be bred up in the popish religion. The penalty.

At the taking of the oaths to subscribe the declaration following.

The declaration.

A register to be kept of the subscription. Any person forfeiting his office by virtue hereof, may upon taking of the oaths, be capable of a new grant thereof.

for every one to resort to and look upon without fee or reward; (3) and likewise none of the person or persons aforesaid shall give or pay as any fee or reward to any officer or officers belonging to any of the courts as aforesaid, above the sum of twelve-pence for his or their entry of his or their taking of the said oaths aforesaid.

VII. And further, That it shall and may be lawful to and for the respective courts aforesaid, to give and administer the said oaths aforesaid, to the person or persons aforesaid, in manner as aforesaid, and upon the due tender of any such person or persons, to take the said oaths, the said courts are hereby required and enjoined to administer the same.

VIII. And be it further enacted, That if any person or persons, not bred up by his or their parent or parents from their infancy in the popish religion, and professing themselves to be popish recusants, shall breed up, instruct, or educate, his or their child or children, or suffer them to be instructed, or educated in the popish religion, every such person being thereof convicted, shall be from thenceforth disabled of bearing any office or place of trust or profit in church or state: (2) And all such children as shall be so brought up, instructed, or educated, are and shall be hereby disabled of bearing any such office or place of trust or profit, until he and they shall be perfectly reconciled and converted to the church of England, and shall take the oaths of supremacy and allegiance aforesaid before the justices of the peace in the open quarter sessions of the county or place where they shall inhabit, and thereupon receive the sacrament of the Lord's supper after the usage of the church of England, and obtain a certificate thereof under the hands of two or more of the said justices of the peace.

IX. And be it further enacted by the authority aforesaid, That at the same time when the persons concerned in this act shall take the aforesaid oaths of supremacy and allegiance, they shall likewise make and subscribe this declaration following, under the same penalties and forfeitures as by this act is appointed.

(2) I A. B. do declare, That I do believe that there is not any transubstantiation in the sacrament of the Lord's supper, or in the elements of bread and wine, at or after the consecration thereof by any person whatsoever.

X. Of which subscription there shall be the like register kept, as of the taking the oaths aforesaid.

XIV. Provided also, That any person who by his or her neglect or refusal, according to this act, shall lose or forfeit any office, may be capable by a new grant of the said office, or of any other, and to have and hold the same again, such person taking the said oaths, and doing all other things required by this act, so as such office be not granted to, and actually enjoyed by, some other person at the time of the regranting thereof.

Anno vicclimo quinto

CAROLI II. Regis.

CAP. VI.

an act for taking off aliens duty upon commodities of the growth, product, and manufacture of the nation.

21 H. 7. c. 14.
For the enforcement of this act
see 1 Ann.
stat. 1. c. 13.

WHEREAS by a statute made in the eleventh year of King Henry the Seventh it is enacted, That all merchant-strangers, and others who be made denizens by the King's letters patents, or otherwise, shall pay such customs and subsidies for their goods and merchandise inwards and outwards, as they should have paid if such letters patents had never to them been made; (a) and

whereas

whereas by one other statute made in the twelfth year of the reign of our sovereign lord the King that now is, intituled, A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandizes exported and imported, and afterwards confirmed by an act of parliament made in the thirteenth year of his said Majesty's reign, it is enacted, That every merchant, natural-born subject, denizen and alien, shall pay the sum of twelve pence for all manner of goods or merchandize to be carried out of this realm or to be brought into the same by way of merchandize, amounting to the value of twenty shillings according to the book of rates, whereto reference is made by the said statute; (3) and that every merchant-alien shall pay the sum of twelve-pence over and above the twelve-pence aforesaid, for all manner of the native commodities of this realm, or manufactures wrought of any such native commodities, of the value of twenty shillings, to be carried out of this realm by such merchants-alien; (4) and whereas by another clause of the said statute of the twelfth year of his Majesty's reign that now is, it is enacted, That all strangers and aliens shall pay six shillings and eight-pence per piece for every short cloth to be carried out of this realm by such strangers or aliens; (5) and whereas by the twelfth article of rules, orders, directions and allowances annexed to the said book of rates, it is recited, ordered, and directed, That merchant-strangers should pay double petty-custom for lead, tin, woollen cloth, and for native manufactures of wool or part of wool, and for all other goods, as well inwards as outwards, rated to pay the subsidy of poundage, three-pence in the pound, and other duties payable by Charta Mercatoria, besides the subsidy; (6) be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That so much and such clauses only of the said statutes of the eleventh year of Henry the seventh, and of the twelfth year of our sovereign lord the King that now is, and of the said twelfth article of rules, orders, directions, and allowances, and of Charta Mercatoria therein mentioned, and all other clauses contained in any other act or statutes of this realm whatsoever, as do any ways concern any custom or subsidy upon any of the native commodities of this kingdom, (except coals) or manufactures wrought or made in this kingdom, or town of Berwick upon Tweed, to be exported out of this realm, payable by any merchant-alien made denizen, or other stranger or alien, over and above the custom and subsidy payable by his Majesty's natural-born subjects, and no more, be hereby repealed.

II. And for the further explanation hereof, be it further enacted by the authority aforesaid, That from and after the first day of May which shall be in the year one thousand six hundred and seventy-three, every such merchant, denizen, stranger or alien, shall pay for all merchandise consisting of any the native commodities of this realm (except coals) or manufactures wrought or made in the kingdom of England, or town of Berwick upon Tweed, to be carried out of this realm by any such merchant, denizen, stranger or alien, such customs and subsidies only, and no other or greater, than merchants being the King's natural-born subjects do by virtue of the said statute of the twelfth year of his Majesty that now is, pay for any merchandize of the native commodities of this realm, (except coals) or manufactures wrought or made in this kingdom or town of Berwick upon Tweed, to be exported out of this realm by such natural-born subjects; any law, custom, or statute, to the contrary notwithstanding.

III. And be it further enacted by the authority aforesaid, That from and after the first day of May which shall be in the year of our Lord one thousand six hundred seventy and three, every merchant, denizen, or alien, shall pay for all sorts of fish caught by Englishmen, and exported in English shipping, and whereof the master and three-fourths of the mariners shall be English, such customs and subsidies only and no greater or other than merchants being natives of this realm do pay for the same. Continued by

2 Will. & Mar. c. 4. s. 3. 1 Ann. st. 1. c. 13. s. 2. 9 Ann. c. 6. s. 2. 3 Geo. 1. c. 7.

12 Car. 2. c. 4. s. 6.

13 Car. 2. stat. 1. c. 7.

12 Car. 2. c. 4. s. 2.

Part of the said statutes of 11 H. 7. c. 14. 12 Car. 2. c. 4. &c. repealed: 8 Geo. 1. c. 13.

Denizens, strangers and aliens, shall pay no more for the native commodities of this nation than the King's natural-born subjects: Except for coals, or manufactures wrought in this kingdom of Berwick.

what they shall pay for fish.

Anno vicesimo quinto

CAROLI II. Regis.

C A P. VII.

An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation-trade.

Liberty given to all persons to trade into Greenland, and to import all sorts of oil, &c.

Without paying any custom or duty for such goods brought in by any English or Welsh vessel.

If by any shipping of the King's colonies or plantations, then the several rates mentioned in this act.

Liberty given to have one moiety of harponiers, and one moiety of English mariners in any English vessel, with the same privilege as before.
By 4 & 5 W. & M. c. 17.
§. 27. one third English is sufficient.

FOrasmuch as the whale-fishing is a very considerable and profitable trade, giving employments to great numbers of seamen and shipping: and whereas neighbouring nations do yearly make great advantage thereby; not only supplying themselves with that sort of oil and fins, but vending into other parts great quantities thereof, and particularly into this kingdom, where the said trade is in a manner quite decayed and lost: for remedy thereof, and encouragement of such as shall be willing to employ themselves and their estates in this trade; (1) be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall and may be lawful for all his Majesty's subjects of this his realm of *England* and *Wales*, and town of *Berwick upon Tweed*, and for every other person or persons of what nation soever residing and inhabiting here, during the time of such their residence, freely to trade into and from *Greenland* and those seas, and there to take whales and all other sorts of fish, and to import into this kingdom all sorts of oil, blubber, and fins thereof, and to use and exercise all other trade to and from *Greenland* and those parts. (2) And for the further encouraging of the said trade, be it enacted by the authority aforesaid, That it shall be lawful for any person or persons, native or foreigner, to import train-oil or blubber of *Greenland* and parts adjacent, and those seas, or of *Newfoundland*, or of any other his Majesty's colonies and plantations, made of fish or of any other creature living in the seas, and whale-fins caught in any ships or vessels truly and properly belonging to *England* and *Wales*, or town of *Berwick upon Tweed*, and imported in such ships, without paying any custom or other duty for the same; (4) and for the ton of such oil taken by any shipping belonging to any of his Majesty's colonies and plantations, and imported in such shipping, there shall be paid the sum of six shillings; (5) and for every ton of whale-fins taken and imported in such shipping, the sum of fifty shillings; (6) and for the ton of such oil taken by the said shipping, but imported in shipping belonging to *England*, *Wales*, or the town of *Berwick upon Tweed*, the sum of three shillings; (7) and for every ton of whale-fins taken and imported in such shipping, the sum of five and twenty shillings; (8) and for the ton of all such oil and blubber of foreign fishing, the sum of nine pounds; (9) and for every ton of whale-fins of foreign fishing, the sum of eighteen pounds, and no more. (10) And in regard there are at present great want of harponiers and seamen skilled and exercised in the trade of whale-fishing; (11) be it further enacted by the authority aforesaid, That it shall and may be lawful for any ship or vessel truly belonging to *England*, *Wales*, or the town of *Berwick upon Tweed*, and whereof the master shall be an *Englishman*, and inhabiting within the places aforesaid, from and after the first day of *May*, which shall be in the year of our Lord one thousand six hundred seventy and three, and until the five and twentieth day of *March*, which shall be in the year of our Lord one thousand six hundred eighty and three, employed for the catching of whales, during such voyage to be navigated with one moiety of the harponiers and one moiety of the rest of the mariners only *English*, and yet

yet to pay no further or other custom for the oil, blubber, or fins, caught or imported in such ship or vessel, than if such ship or vessel had been navigated with three fourths of the mariners *English*; any law, statute or usage to the contrary in any wise notwithstanding.

II. Provided always, and it is hereby further enacted by the authority aforesaid, That no *English* built ship, or other ship or vessel belonging to *England*, *Wales*, or the town of *Berwick upon Tweed*, importing whale oil or blubber, or other fish oil or whale fins of *Greenland* or those seas, shall enjoy any benefit or privilege by this act, unless such ship or vessel did proceed on her voyage to *Greenland* and those seas, from *England* or *Wales*, or the town of *Berwick upon Tweed*, and was victualled for the said voyage in some of those places, to be attested by the collector of the port where the said ship or vessel was victualled; (2) And whereas by one act passed in this present parliament in the twelfth year of your Majesty's reign, intituled, An act for encouragement of shipping and navigation, and by several other laws passed since that time, it is permitted to ship, carry, convey, and transport sugar, tobacco, cotton-wool, indico, ginger, fustick, and all other dying-wood of the growth, production, and manufacture, of any of your Majesty's plantations in *America*, *Asia*, or *Africa*, from the places of their growth, production, and manufacture, to any of your Majesty's plantations in those parts, (*Tangier* only excepted) and that without paying of custom for the same, either at the lading or unlading of the said commodities, by means whereof the trade and navigation in those commodities from one plantation to another is greatly increased; (3) and the inhabitants of divers of those colonies, not contenting themselves with being supplied with those commodities for their own use, free from all customs, (while the subjects of this your kingdom of *England* have paid great customs and impositions for what of them hath been spent here) but contrary to the express letter of the aforesaid laws, have brought into divers parts of *Europe* great quantities thereof, and do also daily vend great quantities thereof to the shipping of other nations, who bring them into divers parts of *Europe*, to the great hurt and diminution of your Majesty's customs, and of the trade and navigation of this your kingdom; (4) for the prevention thereof, we your Majesty's commons in parliament assembled, do pray that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That from and after the first day of *September*, which shall be in the year of our Lord one thousand six hundred seventy and three, if any ship or vessel which by law may trade in any of your Majesty's plantations, shall come to any of them to ship and take on board any of the aforesaid commodities, and that bond shall not be first given with one sufficient surety to bring the same to *England* or *Wales*, or the town of *Berwick upon Tweed*, and to no other place, and there to unload and put the same on shore, (the danger of the seas only excepted) that there shall be answered and paid to your Majesty, your heirs and successors, for so much of the said commodities as shall be laded and put on board such ship or vessel, these following rates or duties: that is to say, for sugar white, the hundred weight, containing one hundred and twelve pounds, five shillings, and brown sugar and muscovadoes, the hundred weight, containing one hundred and twelve pounds, one shilling and six pence; (5) for tobacco, the pound, one penny; for cotton-wool, the pound, one half penny; for indico, the pound, two pence; for ginger, the hundred weight, containing one hundred and twelve pounds, one shilling; (6) for logwood, the hundred weight, containing one hundred and twelve pounds, five pence; for fustick and all other dying-wood, the hundred weight, containing one hundred and twelve pounds, six pence; and also for every pound of cocoa-nuts, one penny; (7) to be levied, collected, and paid, at such places, and to such collectors and other officers as shall be appointed in their respective plantations

The English built ship, which is to have the benefit of this act, must proceed from *England* to *Greenland*.

12 Car. 2. c. 12.

This act extended by 3 & 4 Ann. c. 5. f. 12. & 8 Geo. 1. c. 18. f. 22. as to rice and melasses and copper ore. Explained by 7 & 8 W. 3. c. 22. f. 8. Bond to be given to bring all goods of the American plantations to *England*. And suits on such bonds restrained by 8 Ann. c. 13. f. 23. The rates for the customs to be paid.

Penalty.

The duty to be levied by the commissioners of the customs in England.

By 1 Geo. 1. stat. 2. c. 12. s. 2. money arising by this act to be paid into the Exchequer, &c.

If the party shall not have ready money, then the commissioners to take a proportion of the commodities.

tations to collect, levy, and receive the same, before the lading thereof, and under such penalties both to the officers and upon the goods, as for non-payment of or defrauding his Majesty of his customs in England.

III. And for the better collection of the several rates and duties aforesaid imposed by this act, be it enacted, and it is hereby further enacted by the authority aforesaid, That this whole business shall be ordered and managed, and the several duties hereby imposed shall be caused to be levied by the commissioners of the customs in England now and for the time being, by and under the authority and directions of the lord treasurer of England or commissioners of the treasury for the time being.

IV. And in case any person or persons liable by this law to pay any of the duties aforesaid, shall not have monies wherewith to answer and pay the same, be it further enacted by the authority aforesaid, That the officers appointed to collect the same, shall accept instead of such monies such a proportion of the commodities to be shipped, as shall amount to the value thereof, according to the current rate of the said commodities in such plantation respectively.

Anno vicessimo quinto.

CAROLI II. Regis.

C A P. VIII.

An act for continuing a former act concerning coinage.

FOrasmuch as great advantage hath accrued to this kingdom, by one act of this present parliament, passed in the eighteenth year of your Majesty's reign, intituled, An act for the encouragement of coinage; for that very great quantities of gold and silver have been brought into this realm, and converted into the current coins thereof, by reason of the encouragement given thereto by the said act; (2) and whereas the said act was to continue until the twentieth of December, in the year of our Lord one thousand six hundred seventy and one, and until the end of the first session of parliament then next following, and no longer, so as that unless the said act be now renewed, the encouragement given thereby to coinage will cease, and this kingdom be deprived for the future of so great a good as it hath thereby for these years last past enjoyed: we therefore your Majesty's dutiful and loyal subjects, do humbly pray that it may be enacted; (3) and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, now in parliament assembled, and by the authority of the same, That the said act shall continue and be in force for the space of seven years, to commence from and after the determination of this present session of this parliament, and until the end of the first session of parliament then next following, and no longer. Continued for seven years from the first of March, one thousand seven hundred forty five, and to the end of the first session of parliament, by 19 Geo. II. c. 14.

How long to continue.

Where the monies collected upon the act 18 Car. 2. c. 5. were to be paid.

II. Provided always, That whereas by the said act it is enacted, That the monies levied, collected, and paid, by virtue thereof, should be levied, collected, and paid, at the respective custom-houses, to the collectors and other officers of the customs for the time being, and be by them respectively paid into the receipt of the exchequer, whereby each of the said collectors are obliged to pass a distinct account in the exchequer, for the monies received by them by virtue of the said acts, although the sums received by many of them are very small and inconsiderable, and yet no allowance to be made unto them for the doing thereof.

III. For

III. For the avoiding of this unnecessary trouble and inconvenience to the said collectors; (2) be it enacted, and it is hereby enacted by the authority aforesaid, That during such time as the customs shall be in collection under the management of commissioners, the monies collected, levied, and paid, by virtue of this act, shall be levied, collected, and paid, to such officers as do or shall from time to time collect or receive the customs in the respective ports, upon the commodities charged by this act, and shall be by them respectively answered and paid to the receiver general of the customs now and for the time being, whose acquittance shall be to them and every of them a sufficient discharge for the monies by them paid to him, and a certificate by them obtained yearly or oftner, from the comptroller general of the customs now and for the time being, with the allowance of the commissioners of the customs, or any three or more of them, of their having so paid all the monies by them received, shall be to them and every of them a *quietus*, and free them from all other accounts or trouble for the same.

To whom the monies collected upon this act shall be paid.

IV. And in case the customs shall be farmed, that the monies levied, collected, and paid, by virtue of this act, during such time, shall be collected, levied, and paid, in the respective ports, to such persons as shall be appointed by the lord treasurer, or commissioners of the treasury for the time being, to levy, collect, and receive the same, and be by them paid to such person as shall be in like manner appointed to receive the said monies from them, whose acquittance shall be to them and every of them a sufficient discharge for the monies by them paid to him; and a certificate by them obtained yearly or oftner, from such person or persons as shall be in like manner appointed to give such certificate of their having so paid all the monies by them received, shall be to them and every of them a *quietus*, and free them from all other accounts or trouble for the said monies; any thing in the said act for the encouragement of coinage, or any other law, statute or usage to the contrary in any wise notwithstanding.

Quietus.

Quietus.

V. And it is hereby enacted by the authority aforesaid, That the monies to be levied, collected, and paid by virtue of this act, shall be levied, collected, and paid, at the importation of the commodities charged thereby, and that over and above all other duties and sums of monies charged and payable upon the same, and under the same penalties and forfeitures as for nonpayment of or defrauding his Majesty of his customs upon the said commodities.

To be paid at the importation of the commodities.

Penalty.

VI. And it is hereby further enacted by the authority aforesaid, That the monies collected in the respective ports by virtue of this act shall be by the respective officers who shall collect the same, distinguished and kept apart from all other monies by them collected upon the same commodities, or upon any other commodity or merchandize whatsoever, and shall be by them respectively answered and paid monthly at least from the officers of the port of London, and quarterly at least from the officers of the out-ports, to the receiver general of the customs for the time being; and when there shall be no such receiver general, to such other person as shall be appointed as aforesaid, to receive the same from them; (2) and that such receiver general or other person who shall receive the said monies from the officers of the respective ports shall also keep the same distinct from all other monies whatsoever, and so pay the same once in every month at the least into the receipt of the exchequer, there also to be kept distinct and apart from all other monies arising by the customs, or by any other way or revenue whatsoever.

The money to be kept by itself and paid monthly.

VII. And lastly, be it enacted by the authority aforesaid, That for the encouragement of the respective officers before-mentioned, it shall be lawful for the lord treasurer, or commissioners of the treasury for the time being, to allow unto them out of the monies arising by this act for the services above-mentioned, such salaries and allowances as to them shall seem meet and reasonable, so as that the said salaries and allowances do not exceed in the whole the sum of twelve pence in the pound of the monies collected by this act.

Salaries to be allowed to the officers for collecting it.

Anno tricesimo secundo.

CAROLI II. Regis.

CAP. II.

*An act prohibiting the importation of cattle from Ireland.*A recital of
18 Car. 2. c. 2.The benefit
of it.
That 18 Car. 2.
c. 2. be re-
vived and
continued for
ever.Not only of-
ficers, but all
persons, may
seize Irish cat-
tle and goods
imported.
All seizers to
have benefit.To prevent
fraudulent
sales and
compositions.Seizor shall
cause the cat-
tle to be
killed.Hides and
tallow to
be the seizor's,
the rest to be
distributed to
the poor by
the church-
wardens, &c.Seizers,
churchwar-
dens and over-
seers on neg-
lect forfeit 40s.
for each great
cattle, and 10s.
for each sheep
or swine.

WHEREAS an act of parliament was made in the eighteenth year of the reign of our sovereign lord the King that now is, intituled, An act against importing cattle from Ireland, and other parts beyond the seas, and fish taken by foreigners; which was to continue until the end of seven years, and from thence to the end of the first session of the next parliament, which is now expired:

II. And forasmuch as by long experience the said law hath been found very beneficial to this kingdom, (2) be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That the said act, and every clause, article and thing therein contained, together with the additions and alterations herein-after mentioned and expressed, shall, from and after the second day of February, which shall be in the year of our Lord God one thousand six hundred and eighty, be revived, continue and remain; and is hereby revived and continued in force, to all intents, constructions and purposes, for ever.

III. And be it further enacted by the authority aforesaid, That not only the constables, officers, and inhabitants mentioned in the aforesaid recited act, but any and every other person and persons whatsoever, shall and may take and seize in any place or places whatsoever the cattle and goods imported contrary to the said recited act; (2) and that all and every such person and persons that shall seize as aforesaid, shall from time to time have the benefit and advantage hereafter given by this act to any seizer or seizers whatsoever.

IV. And to prevent all fraudulent seizures, sales and compositions, to be made by any person or persons whatsoever, in any parish or place whatsoever, where any great cattle, sheep, or swine shall be imported or found contrary to this or the act aforesaid, and to make the prohibitions therein more effectual;

V. Be it enacted by the authority aforesaid, That all and every the respective seizer or seizers of such cattle, sheep, or swine, shall, within six days after conviction and forfeiture thereof, cause the said cattle, sheep and swine to be killed; (2) and the hides and tallow of such great cattle, sheep, and swine, shall be and remain to the use of the said seizer or seizers, and the remainder of the said great cattle, sheep, and swine, shall be forthwith distributed amongst the poor of the said parish, by the churchwardens and overseers of the poor there, or some of them, upon notice thereof to be given them or any of them, by such seizer or seizers as aforesaid: any thing in the said former law, or any other law to the contrary notwithstanding.

VI. And be it further enacted, That in case the said seizer or seizers, or the churchwardens and overseers of the poor, shall fail in their respective duties, in the execution of this act, they and every of them respectively shall forfeit the sum of forty shillings for every one of the great cattle, and ten shillings for every sheep or swine, which should have been killed and distributed

distributed as aforesaid: one moiety thereof to the poor of the said parish, and the other moiety to the informer; (2) the same to be levied by distress and sale of the goods and chattels of the person or persons so offending, by warrant under the hand and seal of any justice of the peace of the said county or place where the said offence shall be committed; upon confession of the party, view of the said justice, or oath thereof made before such justice by one or more credible witness or witnesses, other than the informer, which oath the said justice hath hereby power to administer, rendering the overplus to the owners thereof, necessary charges of distraining being first deducted. (3) And for want of such distress, the said offender or offenders to be committed to the common gaol of the said county or place, there to remain for the space of three months without bail or mainprize.

To be levied by distress and sale of chattels by warrant of any justice, &c.

For want of distress, the party to be imprisoned without bail three months.

VII. Provided always, and be it further enacted by the authority aforesaid, That neither this act nor any other act whatsoever heretofore made shall either hinder or be construed to extend to hinder the importation of stock-fish or live eels into this kingdom of *England*; (2) but that it shall and may be lawful to and for all and every person and persons whatsoever to import into this kingdom of *England* any stock-fish or live eels as aforesaid; any thing in this act, or any other law, statute, usage or custom, to the contrary in any wise notwithstanding.

Nothing herein to hinder importation of stock-fish and eels.

Any person may import stock-fish and live eels.

VIII. *And whereas the present laws do not sufficiently provide against the importation of mutton and lamb out of Ireland, and other parts beyond the seas into this kingdom, but that great quantities thereof are daily imported and sold, to the great loss and prejudice of this kingdom;* (2) be it therefore enacted by the authority aforesaid, That from and after the said second day of *February*, no mutton or lamb shall be imported into this kingdom from the kingdom of *Ireland* or any foreign parts: (3) and all mutton and lamb imported from *Ireland*, or beyond the seas, or that shall be exposed to sale within this kingdom, shall be subject to the like seizures, and the importers and sellers thereof respectively to the like penalties, as are provided and appointed in any former law against any importer or seller, or importation of any beef, pork, or bacon, from the kingdom of *Ireland*, or any foreign parts; any thing in this or any former law or statute to the contrary notwithstanding.

Altered as to foreigners by 1 Geo. 1. stat. 2. c. 18. s. 1. Want of sufficient provision against importation of mutton and lamb. No mutton or lamb shall be imported. Mutton or lamb imported, or exposed to sale, subject to former penalties.

IX. *And whereas the present laws do not sufficiently provide against the importation of butter and cheese out of Ireland into this kingdom, but that great quantities thereof are daily imported and sold, to the great loss and prejudice of this kingdom;* (2) be it therefore enacted by the authority aforesaid, That from and after the said second day of *February*, no butter or cheese shall be imported into this kingdom from the kingdom of *Ireland*; (3) and all butter and cheese imported from *Ireland*, or that shall be exposed to sale within this kingdom, shall be subject to the like seizures, and the importers or sellers thereof respectively to the like penalties, as are provided or appointed in any former law against any importer or seller, or importation of any beef, bacon or pork, from the kingdom of *Ireland*, or any foreign parts; any thing in this or any former law or statute to the contrary notwithstanding.

Want of provision against importation of cheese and butter. No butter or cheese shall be imported. Butter and cheese imported and exposed to sale, subject to former penalties.

X. And for the more effectual execution of this and the aforesaid act, (2) be it further enacted by the authority aforesaid, That if any great cattle, sheep or swine, shall be once or oftner seized in pursuance of this or the aforesaid act, and afterwards either by permission, connivance, negligence or otherwise shall be removed into and found alive in any parish or place within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, other than such parish or place wherein they shall have been respectively seized, that then the said cattle, sheep, and swine, shall be liable to like seizure, and the seizer and poor of the parish or place have like benefit and advantage, and the cattle, sheep, and swine be forfeited, and the proof be incumbent upon the owner, as if such cattle had never before been seized.

For execution of 13 Car. 2. c. 2. Seizure to be in any parish into which cattle remove.

XI. *And*

Fraud in intermixing droves.

English cattle
driven or in-
termixed with
Irish, to be
seized as Irish.

Wine and vi-
negar.

Imposition of
 3*l.* per ton on
 wine and vine-
 gar. 12*l.* per
 ton on Spanish
 wine.
*For the increase
 and continuance
 of these duties
 for 4 W. & M.
 c. 15. & 7 & 8
 W. 3. c. 20.
 1 Annæ, stat. 1.
 c. 13. f. 2.
 8 Annæ, c. 13.
 9 Annæ, c. 21.
 f. 1. 1 Geo. III.
 stat. 2. c. 23.
 f. 3.*

Importers to pay before landing, or to be bound with two, or procure three to be bound for payment at three equal payments within nine months.

And whereas divers persons, on purpose to discourage others from making
steals of Irish cattle, have intermixed some few English or other cattle in
droves of Irish cattle, and so created many vexations and chargeable suits
against those that have seized Irish cattle in pursuance of the aforesaid act,
(8) it is to further enacted by the authority aforesaid, That if any English
or other cattle driven or intermixed with Irish cattle shall be seized toge-
ther with them, such cattle so intermixed and seized shall be deemed Irish
cattle, and shall be subject to like forfeiture, and be forfeited and disposed
of in all respects, as if they were Irish cattle, and imported contrary to
this and the aforesaid act.

to be committed to the common goal of the said county or place, there to remain for the space of three months without bail or mainprize.

YACOB I. II. Regis.

An act for granting His Majesty an imposition upon all wines and vinegar imported between the four and twentieth day of June, one thousand six hundred eighty five, and the four and twentieth day of June, one thousand six hundred ninety and three.

Most gracious Sovereign,

WE your Majesty's most dutiful and loyal subjects, the commons assembled in parliament, towards a supply for repairs of the navy, and providing stores for the navy and ordnance, and other your Majesty's weighty and important occasions; and with an humble and thankful acknowledgement of your Majesty's favourable and tender regard of us your commons, have cheerfully and unanimously given and granted unto your Majesty an aid and assistance to be raised and levied upon all wines and vinegar to be imported into this your Majesty's kingdom, according to such rates, and during such times, and in such manner and form, as herein after followeth. And we do humbly beseech your Majesty that it may be enacted;

II. And be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That for all *French* wines, *Spanish* wines, or other wines whatsoever, as also for all vinegar, which at any time after the four and twentieth day of *June*, in the year of our Lord one thousand six hundred eighty five, and before the four and twentieth day of *June*, in the year of our Lord one thousand six hundred ninety three, shall be imported into *England* or *Wales*, or the town or port of *Berwick upon Tweed*, there shall be duly answered and paid to his Majesty the further rates and duties hereafter mentioned; (that is to say) For every ton of *French* wine, and of vinegar, which shall be imported within the time aforesaid, the sum of eight pounds by the ton, and so after that rate for any greater or lesser quantity: and also for every ton of *Spanish* wines, or of any other wines which shall be imported within the time aforesaid, the sum of twelve pounds by the ton, and so after that rate for any greater or lesser quantity. *See Statute*

III. And for the better and more sure collecting and receiving of all and singular the duties hereby imposed; be it further enacted by the authority aforesaid, That if any person or persons within the time aforesaid shall import, or cause to be imported by way of merchandize, or otherwise, any of the liquors, such importers shall, upon the entry made of such liquors, and before the landing thereof, pay down the duties hereby imposed, in ready money, deducting the allowance hereafter mentioned, or otherwise become bound unto his Majesty with two or more sufficient sureties, or persons other

other persons to become bound to his Majesty, to answer and pay unto his Majesty the whole rates and duties hereby imposed by three several and equal payments: the first payment thereof to be made within three months after the date of the said obligation; the second payment to be made within six months after the date of the said obligation; and the third and last payment to be made within nine months after the date of the said obligation. The taking which bonds, and the approbation of the sureties therein to be named, is hereby left to the discretion of such farmers, or other commissioners for the time being, as shall be intrusted with the receipt and management of his Majesty's customs and subsidies of tonnage and poundage, or their deputy-collectors, in the several ports, or such other person or persons, as his Majesty shall authorize and appoint to collect the duties arising by this act.

The approbation of the securities left to the farmers or commissioners.

IV. Provided always, and it is hereby declared and enacted, That all and every person and persons importing any of the liquors aforesaid, within the time aforesaid, by way of merchandize or otherwise, who shall pay the duties which by this act are due and payable in ready money, shall be allowed and abated out of the said duties, after the rate of ten pounds per cent. for a year, in consideration of such ready money so paid down and advanced.

10 l. per cent. allowed to those that pay ready money.

V. And be it further enacted by the authority aforesaid, That if any of the said liquors shall be imported within the time aforesaid, and landed without present payment made of the rates and duties by this act imposed, in cases where this act requires present payment to be made; or without security given for payment thereof, in cases where this act admits of security to be taken, that then and in every such case all and every the liquors so imported and landed, or the value thereof, shall be forfeited, one moiety thereof to his Majesty, and the other moiety to him or them that shall or will sue for the same; and shall and may be recovered in any court of record, by action of debt, bill, plaint, or information, wherein no essoin, protection, or wager of law shall be allowed, nor any more than one imparlance: and yet nevertheless the persons so importing and landing any of the said liquors shall, notwithstanding such forfeitures so as aforesaid incurred, remain and continue liable unto, and shall answer and pay unto his Majesty the rates and duties for such liquors, which by this act are due and payable.

Forfeiture of the value.

VI. And whereas by the act for tonnage and poundage, and the instructions and rules for collecting his Majesty's duties arising thereby, it is directed that certain allowances be made upon importation of wines and other liquors; be it further enacted, That no importer thereof shall be chargeable by virtue of this act to pay the duty hereby required, for any greater proportion of wines or other liquors duly entered at the custom-house, than what shall remain neat after all such allowances and abatements: and whereas this present act gives no abatement to any person upon exportation of any the liquors aforesaid; be it further enacted and declared, That all importers, not being vintners or retailers (who, are hereby declared, shall pay ready money for the whole duty) who shall import any of the aforesaid liquors within the time aforesaid, and shall make oath that the same are imported by way of merchandize, and with intent to sell again (which oath the farmers or commissioners of his Majesty's customs for the time being, or in their absence the collector of his Majesty's customs in each several and respective port, or such other person or persons as his Majesty shall authorize and appoint to collect the duties arising by this act, have hereby power to administer) that then, and in every such case, for and in consideration of any defect or damage that may happen, by any of the aforesaid liquors lying longer on the said importers hands than heretofore, or by reason of any other accident, there shall be allowed and abated to every such importer the further allowance of eight pounds per cent. and no more. Provided, That no merchant shall be

Allowances upon importation of wines, &c.

Allowance to be made on exportation, upon oath that the liquors are imported with intent to sell again.

Merchants not chargeable to pay the duty for prizage-wine.

charged with any duty imposed by this act for the prizage-wine which he imports in any ship or vessel, nor shall any security be by him given for the same, but that it be received and taken from the person who hath or enjoyeth the benefit of the said prizage-wine, who is hereby appointed to pay the same.

Unless oath be made as aforesaid, no allowance to be made upon exportation.

VII. Provided always, and it is hereby declared and enacted, That if any of the said imported liquors, for which any of the rates and duties by this act imposed shall be paid down and advanced, or otherwise secured, as aforesaid, shall at any time after such importation be again exported into parts beyond the seas: that then, and in every such case, the person or persons so exporting the same shall be wholly barred and excluded from having or receiving back the duties of this act so paid down or advanced, or any part thereof, nor shall the security formerly given by such person exporting for the true payment of the duties by this act imposed, be any ways raised, lessened or discharged by reason of such exportation, but the same securities shall remain and continue in full force, until the duties thereby secured be fully and wholly satisfied and paid; any such exportation to the contrary notwithstanding.

Officers to have like power as for tonnage and poundage.

VIII. And for the better prevention of all such frauds, which at any time hereafter may be committed to the prejudice of his Majesty in the due collecting and receiving of the duties hereby imposed upon such liquors to be imported as aforesaid; be it further enacted by the authority aforesaid, That the officers of his Majesty's customs, or such other person or persons as his Majesty shall authorize and appoint to collect the duties arising by this act, shall have like power and authority to enter on board ships and vessels, and make searches, and to do all other matters and things which may tend to secure the true payment of the duties by this act imposed, and the due and orderly collection thereof, which any customers, collectors, or other officers of any of his Majesty's ports can or may do touching the securing his Majesty's customs of tonnage and poundage, and all the said liquors to be imported within the time aforesaid, and landed without doing and performing what by this act is required to be done and performed before the landing thereof: and all officers of his Majesty's customs, and all persons importing any of the said liquors, and all others employed by his Majesty in the collection of the duties arising by this act, who shall be found guilty of any act or neglect tending to defraud his Majesty of any the duties hereby imposed, shall be subject and liable to the same seizures, penalties, and forfeitures, which by virtue of any former act can or may be inflicted in such cases where his Majesty is defrauded, or endeavoured to be defrauded, of any of his customs and subsidies, as fully and amply, as if the same clauses of seizures, penalties, and forfeitures, and the same distribution of such forfeitures, and the same remedy for recovery thereof, had been again in this act particularly repeated, applied, and enacted.

Persons guilty of any act tending to defraud his Majesty, subject to penalties in other acts.

On seizure, proof of duty paid lies upon claimer.

IX. And if any liquors seized for any offence committed against this act, shall be claimed by any person as the importer thereof, the proof whether the duties thereof be duly paid or secured shall lie upon such claimer, and shall not be incumbent on his Majesty, or any prosecutor or informer on behalf of his Majesty and himself.

Anno primo

JACOBI II. Regis.

C A P. IV.

An act for granting to his Majesty an imposition upon all tobacco and sugar imported between the four and twentieth day of June, one thousand six hundred eighty five, and the four and twentieth day of June, one thousand six hundred ninety three. And from thence continued (as for tobacco only) by 2 W. & M. sess. 2. c. 5. till 24 June, 1693. and from thence (as for tobacco only) continued by 4 & 5 W. & M. c. 15, till 24 June, 1698.

Most gracious Sovereign,

SECT. I. **W**E your Majesty's most dutiful and loyal subjects, the commons assembled in parliament, for a further supply for the repairs of the navy, and providing stores for the navy and ordnance, and payment of the debt due to his late Majesty's servants and family, and other your Majesty's weighty and important occasions, have cheerfully and unanimously given and granted unto your Majesty an aid and assistance to be raised and levied upon all tobacco and sugar to be imported into your Majesty's kingdom, according to such rates, and during such time, and in such manner and form, as herein after followeth: and we do humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and of the commons, in this present parliament assembled, and by the authority of the same, That for all sorts of tobacco, as also for all sorts of sugar, which at any time after the four and twentieth day of June, in the year of our Lord one thousand six hundred eighty and five, and before the four and twentieth day of June, which shall be in the year of our Lord God one thousand six hundred ninety and three, shall be imported into England, or Wales, or the town and port of Berwick upon Tweed, there shall be duly answered and paid to his Majesty the further rates and duties hereafter mentioned; (that is to say) for all sorts of tobacco of the growth and production of any of his Majesty's plantations, islands, or territories in America, three pence for every pound weight thereof, above what it now pays; and for every pound weight of Spanish or foreign tobacco, not of the English plantations, six pence above what it now pays; and for all Muscovado sugar of the aforesaid plantations, islands, lands or territories, one farthing the pound weight above what it now pays; and for every pound weight of sugar of the English plantations, made fit for common use or spending, three farthings above what it now pays; and for every pound weight of Muscovado sugar of Brasile, or any other foreign part, not of English plantations, one half-penny above what it now pays; and for all Panee sugar, one half-penny the pound weight above what it now pays; and for every pound weight of foreign white powder sugar, one penny farthing above what it now pays; and for all foreign sugar imported in the loaf, three pence the pound weight above what it now pays: all which duties to be paid for any the commodities aforesaid, imported as aforesaid, shall from time to time, and at all times during the continuance of this act, be levied on the consumptioner of the said commodities in England, or Wales, or town of Berwick upon Tweed, to be paid in manner following; (that is to say) the importer, merchant, planter, or other that shall import the said goods, if he be a retailer, consumptioner, or shopkeeper dealing in those commodities, the duties aforesaid shall be paid and satisfied

This act made perpetual by 9 Annæ, c. 21. s. 1.

Imposition of 3 d. per pound upon tobacco from America, 6d. per pound upon Spanish. Altered by 9 Geo. 1. c. 21. s. 3.

The impositions to be levied upon the consumptioner. This duty is to be collected according to the laws of the customs, 7 & 8 W. 3. c. 10.

Retailer to
pay before he
carry away
the goods
from the cus-
tom-house,
&c.

satisfied by such importer, shop-keeper, retailer, or consumptioner, upon the importing or landing of his or their goods, and before he or they be permitted or suffered to carry away his or their goods from the custom-house or other place in the port, in which they may happen to be landed or brought on shore.

Anno primo

JACOBI II. Regis.

C A P. VII.

An act for reviving and continuing two former acts for encouragement of coinage.

The advan-
tage of 18 Car.
2. c. 5. of
coinage.

25 Car. 2. c. 8.

The imposts
in the said act
given to the
King.

The act re-
vived for
seven years.
Continued by
19 Geo. 2.
c. 14.

WHEREAS great benefit and advantage hath accrued to this kingdom by one act of parliament passed in the eighteenth year of the reign of his late Majesty King Charles the Second, of blessed memory, intituled, An act for encouragement of coinage; and continued by another act of parliament passed in the five and twentieth year of the reign of the said late King; both which said acts are since determined and expired, so that unless the said acts be revived and continued, the encouragement given thereby will cease, and this kingdom be deprived for the future of so great a good as it hath thereby for these years last past enjoyed: we therefore your Majesty's dutiful and loyal subjects, do give and grant unto your Majesty, the rates, duties, and impositions mentioned in the said act of parliament made in the eighteenth year of the reign of his late Majesty King Charles the Second, intituled, *An act for encouragement of coinage*; and do humbly pray that it may be enacted:

II. And be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said acts of parliament, and every the clauses, articles, and sentences therein contained, shall be, and are by virtue of this act revived and continued, and shall be in force for the space of seven years, to commence from the first day of August, one thousand six hundred eighty five, and until the end of the first session of parliament then next following, and no longer.

Anno primo

JACOBI II. Regis.

C A P. VIII.

An act against the importation of gunpowder, arms, and other ammunition, and utensils of war.

WHEREAS, to the great prejudice of this kingdom, and the discouragement and impoverishment of the gunsmiths, and other artificers, great quantities of arms and ammunition have of late years been imported to the endangering the peace and quiet of this kingdom:

None shall
import gun-
powder, &c.
without li-
cence.

II. For remedy whereof be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That it shall not, at any time from and after the tenth day of July, one thousand six hundred eighty and five, be lawful to or

for any person or persons whatsoever without licence from his Majesty, his heirs and successors, to import or bring into this kingdom of *England*, dominion of *Wales*, or town of *Berwick*, upon *Tweed*, by way of merchandize, any gunpowder, arms, ammunition, or utensils of war, upon pain and forfeiture of all and every such goods so imported, as aforesaid, to his Majesty, his heirs, and successors, and the person or persons, who shall so import or bring in the same, or in whose custody any such gunpowder, arms, ammunition, or utensils of war, shall be found, being thereof lawfully convicted, shall forfeit treble the value of the goods so imported; one moiety thereof unto his Majesty, his heirs and successors, and the other moiety thereof to such person or persons, who will sue for the same, by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, or wager of law, shall be allowed.

upon forfeiture of goods imported, and treble the value, one moiety to the King, the other to the prosecutor.

III. Provided always, That if any person or persons whatsoever, bodies politic or corporate, shall by colour of this act, or otherwise, obtain from his Majesty, his heirs or successors, any letters patent, licence, or grant, for the sole making or importing any gunpowder, arms, ammunition, or other utensils of war, and shall put the same in execution, or by colour thereof molest or hinder any person or persons, who lawfully make any the things before mentioned in this kingdom, or shall obtain any letters patents, licence, or grant, for the importing of gunpowder, arms, ammunition, or other utensils of war, by way of merchandize, to make profit thereof, other than for the immediate furnishing of the publick stores of his Majesty, his heirs, and successors; that then the person and persons so offending, shall incur and sustain the pains, penalties, and forfeitures contained and provided in the statute of provision and *Premunire* made in the sixteenth year of the reign of King *Richard the Second*, and be disabled to hold any office or employment under his Majesty, his heirs and successors; and all and every such letters, licence, patent, and grant, and every of them, for the sole making and importing the said commodities, shall be void to all intents and purposes, as if the same had never been had or made; any clause of *Non obstante*, or other provision or covenant to the contrary thereof in any wise notwithstanding.

Obtaining a grant for sole making or importing gunpowder, &c.

to incur a *Premunire*, disabled from office, and the grant made void.

Anno primo

JACOBI II. Regis.

C. A. P. XVII.

An act for reviving and continuance of several acts of parliament therein mentioned.

SECT. AND be it further enacted by the authority aforesaid, That
XIII. A one other act of the two and twentieth and three and twentieth of King *Charles the Second*, intituled, *An act to prevent the planting of tobacco in England, and for regulating the plantation trade*, shall be in force from the first day of this present session of parliament, and so to continue for seven years, and from thence to the end of the next session of parliament.

22 & 23 Car. 2. c. 26. Tobacco, revived for seven years.

Q. 9

Anno

Anno primo

JACOB I II. Regis.

C.A.P. XVIII.

An act to encourage the building of ships in England.

WHEREAS for some years past, and more especially since the laying a duty upon coals brought into the river of Thames, there hath been observed a more than ordinary decay in building ships, in England, and particularly in Newcastle, Hull, Yarmouth, Ipswich, Alborough, Dunwich, Walderwick, Woodbridge, and Harwich, where many stout ships were yearly built for the coal and other trade, which were of great use to his Majesty in time of war, and a nursery for able seamen; but by the discouragement that trade hath ever since lain under, occasioned chiefly by the freedom which foreign ships and vessels, bought and brought into this kingdom, have enjoyed in the coal and other inland trade, equal to that of English built ships, the merchants, owners, and others, have not been able to build as formerly, which hath caused many of our English shipwrights, calkers, and seamen, to seek their employments abroad, whereby the building trade is not only wholly lost in several of the aforementioned places, and in others very much decayed, but also the importation of timber, plank, bemp, pitch, tar, iron, masts, canvas, and other commodities used in building and fitting out ships, are greatly lessened, to the apparent prejudice of his Majesty's customs, the loss of a considerable employment for shipping, and consequently of all other trades depending thereupon, to the too great advantage of foreign nations:

Foreign built
ships to pay
5s. per ton.

Disposal of the
money.

Foreign ships
already in
English hands
1s. per ton.

II. Be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That all foreign built ships and vessels, which shall from henceforth be bought and brought into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, and be employed in carrying or transporting any goods or merchandize from port to port, as aforesaid, for every voyage shall pay to his Majesty, his heirs and successors, at the port of delivery of the respective lading (before the delivery thereof) over and above all duties now paid, or that shall hereafter be payable by English built ships, the sum of five shillings per ton, to be collected and received by such person or persons as his Majesty shall appoint in that behalf; one moiety whereof to be for the use of the chest at Chatham, the other moiety to the master, wardens, and assistants of the Trinity-house of Deptford-Strond, for and towards the relief of wounded and decayed seamen, their widows and children.

III. And whereas there are now in England, belonging, or pretending to belong to English owners, many foreign built ships and vessels which do transport coals and other goods from port to port in England, as aforesaid, paying no more duty than English ships pay; be it further enacted by the authority aforesaid, That all such foreign ships (which are not free) for every voyage shall pay, after the feast of St. Michael, in the year of our Lord one thousand six hundred eighty and nine, at the rate of twelve pence per ton over and above all duties now paid, or that shall hereafter be payable by English built ships, to be disposed of unto the chest of Chatham, and the Trinity House of Deptford-Strond, by moieties as aforesaid, and for the uses before mentioned; which said last mentioned duty of twelve pence per ton also shall be collected and received in manner aforesaid, at their respective ports of delivery of their respective lading, before the delivery thereof.

IV. And be it further enacted by the authority aforesaid, That his Majesty shall have the same remedy for receiving and recovering of the duties above mentioned, as are provided in a certain act of parliament made in the twelfth year of the reign of our late sovereign lord King Charles the Second, intituled, *A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandize exported and imported.*

The duties to be recovered, as provided by 12 Car. 2. c. 4.

V. Provided always, That the said duties of five shillings per ton, and twelve pence per ton, or any part thereof, hereby imposed upon such foreign built ships, which have been heretofore or shall hereafter be bought or brought into England, shall not be set to farm to any person or persons for any term or time, or for any rent or certain payment whatsoever, but that the several persons, who shall be appointed to receive the same, shall actually receive the said whole duty payable by every such ship, and account for the same as by this act is directed.

The duties not to be farmed.

Anno primo

JACOB II. Regis.

CAP. XIX.

An additional act for the improvement of tillage.

INASMUCH as by an act made in the two and twentieth year of the reign of his late Majesty, of ever blessed memory, intituled, An act for improvement of tillage, and the breed of cattle, it is, amongst other things provided and enacted, That from and after the nine and twentieth day of June, one thousand six hundred and seventy, and from thence forward, certain rates should be paid for the custom and poundage of foreign corn and grain imported into this kingdom, according to the prices of English corn, at the times, havens, and places, when and where the same should be imported, as by the said act particularly appeareth:

22 Car. 2. c. 13.
Continued by
2 W. & M.
c. 4. s. 3, 4.
1 Ann. stat. 1.
c. 13. s. 2.
9 Ann. c. 6.
s. 2.
3 Geo. 1. c. 7.

II. And inasmuch as no provision was made by the said act for ascertaining and determining the said prices, by reason whereof several great quantities of foreign corn and grain have been imported without paying the respective duties by the said act appointed, contrary to the true intent and meaning of the said act:

III. Now for supplying the said defect; be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That from and after the feast of St. Michael the archangel next, and from thence forward, it shall and may be lawful to and for all and every the justices of the peace for the several and respective counties within his Majesty's kingdom of England, dominion of Wales, and the town of Berwick upon Tweed, wherein foreign corn or grain shall or may be hereafter imported, and they and every of them are hereby enjoined and required, at their next respective quarter-sessions after Michaelmas and Easter-day yearly, by the oaths of two or more honest and substantial persons of the respective counties, being neither merchants nor factors for the importing of corn, nor any ways concerned nor interested in the corn so imported, and each of them having a freehold estate of twenty pounds per annum, or a leasehold estate of fifty pounds per annum, above all charges and reprises, and being skilful in the prices of corn (which oaths all and every the said justices are hereby empowered to administer) and by such other ways and means as to them shall seem fit to examine and determine the common market prices of middling English corn and grain of the respective sorts in the said act mentioned, as the same shall be commonly bought and sold in the said respective counties into which any for

Justices upon the coasts have power by the oath of two men to determine the prices of corn.

reign

Justices to certify the price to the head collector; to be hung up in the custom-house.

Foreign corn to pay duty according to the justices certificate.

The same power to the lord mayor, &c. of London.

See further provisions relating hereto, 2 Geo. 2. c. 18. & 3 Geo. 2. c. 12.

reign corn or grain shall be imported, and to certify the same, with two such oaths made as aforesaid in writing annex, unto his Majesty's chief officer and collector of the customs for the time being, residing in the said respective ports or havens where the said corn and grain shall be imported, to be hung up in some publick place in the custom-house, to which all persons may resort for their information.

IV. And it is hereby further enacted by the authority aforesaid, That from and after the said feast of St. Michael the archangel next, the custom and duty of foreign corn and grain imported into any of his Majesty's said dominions of *England, Wales*, and town of *Berwick upon Tweed*, appointed by the said act to be paid, shall be collected and paid according to the prices contained in such respective certificates as aforesaid, and not otherwise; any thing in this act, or in any other law or statute contained to the contrary notwithstanding.

V. Provided always, and be it further enacted by the authority aforesaid, That all that by virtue of this act is to be done by the justices of the peace at their quarter sessions in their several counties, shall be done and performed in like manner in the city of *London*, in the months of *October* and *April* yearly, by the mayor, aldermen, and justices of peace there, and that the persons making such oaths shall be no corn-chandler, mealman, factor, merchant, or other person interested in such corn so to be imported, but shall be some substantial house-keepers living in *Middlesex* or *Surry*, qualified as aforesaid.

Anno primo

GULIELMI & MARIAE

REGIS & REGINAE.

CAP. VIII

An act for the abrogating of the oaths of supremacy and allegiance, and appointing other oaths.

WHEREAS by a statute made in the first year of the reign of our late sovereign lady *Queen Elizabeth*, intituled, An act to restore to the crown the ancient jurisdiction over the estate ecclesiastical and spiritual, and abolishing all foreign powers repugnant to the same, the persons therein mentioned were obliged to take an oath therein mentioned, commonly called the Oath of Supremacy: and whereas by another statute made in the third year of the reign of our late sovereign lord *King James the first*, intituled, An act for the better discovering and repressing popish recusants, another oath, commonly called the Oath of Allegiance or Obedience, was required to be taken by the persons therein mentioned:

3 Jac. 1. c. 4.

The old oaths of allegiance and supremacy abrogated.

H. Be it enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That from henceforth no person whatsoever shall be obliged to take the said oaths, or either of them, by force or virtue of the said statutes, or either of them, or any other statute whatsoever, but that the said statutes, and every other statute, for so much only as concerns the said oaths, and the said oaths themselves, shall be and are hereby repealed, utterly abrogated, and made void.

V. And be it further enacted by the authority aforesaid, That all persons (other than such concerning whom other provision shall be made in

this act, or in any other act of this present session of parliament) that shall hereafter be admitted into any office or employment ecclesiastical or civil, or come into any capacity, in respect or by reason whereof they should have been obliged by any statute to take the said abrogated oaths, or either of them, shall take the oaths hereby appointed, in such manner, at such times, before such persons, and in such courts and places, as they should or ought to have taken the said former oaths, or either of them, in case the same had not been abrogated, as aforesaid. And that every such person, who shall neglect or refuse to take the same, shall incur and be liable to the same penalties, forfeitures, disabilities, and incapacities as by any such statute was appointed, for or upon neglect, or refusal to take the said former oaths hereby abrogated, or either of them.

All persons which shall be in office shall take the oaths, &c.

The penalty for neglect.

XII. And be it enacted, That the oaths that are intended and required to be taken by this act, are the oaths in these express words hereafter following;

Oaths by this act.

I A. B. do sincerely promise and swear, That I will be faithful, and bear true allegiance, to their majesties King William and Queen Mary:

So help me God, &c.

I A. B. do swear, That I do from my heart abhor, detest, and abjure, as impious and heretical, that damnable doctrine and position, That princes excommunicated or deprived by the pope, or any authority of the see of Rome, may be deposed or murdered by their subjects, or any other whatsoever.

And I do declare, That no foreign prince, person, prelate, state, or potentate, hath or ought to have any jurisdiction, power, superiority, pre-eminence, or authority, ecclesiastical or spiritual, within this realm:

So help me God, &c.

XIII. And be it further enacted by the authority aforesaid, That the names of all and singular such persons and officers aforesaid, that do or shall, in the court of chancery, King's bench, or quarter sessions, take the oaths by this act required or appointed to be taken, shall be in the said respective courts of chancery and King's bench, and the quarter sessions, inrolled with the day and time of their taking the same, in rolls made and kept only for that intent and purpose, and for no other. The which rolls, as for the court of chancery, shall be publicly hung up in the office of the petty-bag; and the rolls for the King's bench, in the crown office of the said court; and in some publick place in every quarter sessions; and there remain, during the whole term, every term, and during the whole time of the said sessions, in every quarter sessions, for every one to resort to, and look upon, without fee or reward. And none of the person or persons aforesaid shall give or pay, as any fee or reward to any officer or officers belonging to any of the courts as aforesaid, above the sum of twelve pence for his or their entry of his or their taking of the said oaths by this act required or appointed to be taken.

Names of persons who take the oaths to be inrolled;

to be viewed without fee.

Twelve pence for the oath.

GUILLIELMUS & MARIA,
REGIS & REGINÆ.

C A P. XII.

An act for the encouraging the exportation of corn.

FOrasmuch as it hath been found by experience, that the exportation of corn and grain into foreign parts, when the price thereof is at a low rate in this kingdom, hath been a great advantage not only to the owners of land, but to the trade of this kingdom in general:

Persons ex-
porting corn
at such a rate
shall have a
reward.
Rates of corn.

Exporter
gives certifi-
cate of quan-
tity, and
bond to ex-
port.

See farther
provisions re-
lating hereto,
2 Geo. 3. c.
18.

Reward paid
to the exporter
by the collec-
tors.

See farther
provisions as to
malt, by
5 Ann. c. 29.
1. 15.

Exporters
bond how
discharged.
Further pro-
vided for by
12 & 13 W. 3.
c. 10.

II. Be it therefore enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and of the commons, now assembled in parliament, and by the authority of the same, That when malt or barley, Winchester measure, is or shall be at four and twenty shillings per quarter, or under; rye at two and thirty shillings per quarter, or under; and wheat at eight and forty shillings a quarter, or under, in any port or ports of this kingdom or dominion of Wales; every merchant or other person, who shall put on ship-board in English shipping, the master and two thirds of his mariners at least being their Majesties subjects, any sorts of the corn aforesaid, from any such ports where the rates shall not then be higher than as aforesaid, with intent to export the said corn to parts beyond the seas: Every such merchant or other person shall bring a certificate in writing under his or their hands, containing the quantity and quality of corn so shipped, to the farmers, commissioners, collectors, or other persons appointed, or to be appointed, for the time being, to collect the duties and rates arising by customs within any such port, and upon proof made of any such certificate by one or more credible person or persons upon their oaths, which oaths the said commissioners or other persons are hereby authorized and required to administer, and upon bond given by every such merchant, or other person, in the sum of two hundred pounds at the least for every hundred tons of corn so shipped, and so proportionably, that the said corn (danger of the seas excepted) shall be exported into parts beyond the seas, and not be again landed in the kingdom of England, dominion of Wales, the islands of Guernsey and Jersey, or town of Berwick upon Tyne: Every such merchant so shipping off any of the aforesaid corn, and giving certificate and bond, as aforesaid, shall have and receive from such farmers, commissioners, collectors, or other persons in any port respectively, when the same corn shall be so shipped, for every quarter of barley or malt, ground or unground, two shillings and six pence; for every quarter of rye, ground or unground, three shillings and six pence; for every quarter of wheat, ground or unground, five shillings: Which sum or sums every such commissioner, farmer, or other person, are hereby authorized and required, upon demand by such exporter, to make present payment of accordingly, without taking or requiring any thing for custom, or any fee or reward for corn so laden to be exported, or for so much grain as shall be exported, in any ship wherein any other goods shall be shipped; any law, statute, or usage in any wise to the contrary notwithstanding: And upon certificate returned under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known English merchants upon the place, that such corn was there landed, or upon proof by credible persons, that such corn was taken by enemies, or perished in the

the seas, the examination and proof thereof being left to the judgement of such commissioners, farmers, collectors, or other persons, which proof being made, or certificate delivered to such person or persons respectively, as took bond, as aforesaid, the said bond shall be delivered up to such importer or his order, to be cancelled, without any fee for the same: And the monies by any such commissioners, farmers, collectors, or other person, so paid in obedience to this act, shall be accepted of in his or their accounts, as so much paid to their Majesties, and he and they is and shall be discharged therefore accordingly.

Collectors allowed the money in their accounts.

Anno primo

GULIELMUS & MARIÆ,
REGIS & REGINÆ.

C A P. XXII.

An act for the exportation of beer, ale, cyder, and mum.

FOR the advancement of trade and encouragement of tillage and manufacture of this realm, be it enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same, That from and after the twenty fourth of June, in the year of our Lord one thousand six hundred eighty nine, it shall and may be lawful for any person in any sea port, or upon any navigable river, to export and ship off as merchandize, within any of the usual and allowed ports by law, and at the common keys for exportation and lading on board of merchandize, or keys to be appointed for that purpose, and within the usual hours of excise, for account of himself or any other (to be exported into foreign parts) in the presence of a sworn gager, or other sworn officer to be appointed by the farmers, commissioners or sub-commissioners of their Majesties excise, upon notice thereof to them given at the office of excise, within the limits whereof the said ale, beer, cyder, and mum, was brewed or made, or the respective port or place whence the same shall be shipped, any sort of strong ale, strong beer, cyder, or mum, to be spent beyond the seas, paying custom for the same after the rate of one shilling for every ton, which shall be exported in any English or foreign vessel, and no more or other duty whatsoever; which said gager or officer aforesaid shall certify the quantity of the said beer, ale, cyder, or mum shipped off, to the commissioners and officers of excise, where the entry thereof shall be made, who are hereby required to make allowance, or repay the excise of the beer, ale, cyder, or mum so exported, unto the brewer or maker thereof, within one month after such exportation, deducting three pence per ton for the charges of their officers, and no more.

Ale, &c. may be exported.

The custom;

Excise repaid.

II. And be it further enacted by the authority aforesaid, That if any merchant or master of any ship or vessel, or other person, shall cause or suffer any of the said liquors to be shipped in any vessel, as merchandize, to be unshipped, unladen, and laid on land, or put into any other ship or vessel, within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, he or they shall forfeit the same, and fifty pounds of lawful money of England more for every cask he or they shall so unlash and, or put aboard any vessel, to be recovered in any of His Majesty's courts of record, by information, bill, or plaint; the one moiety of which forfeiture shall be to the use of the King's and Queen's most excellent majesties,

Penalty upon merchant un-lading, &c.

Ale, &c. spent
on shipboard.

Custom how
levied.

Excise, &c.
for foreign
mum not re-
paid.

jefties, the other moiety to the informer or profeutor. And to the intent their Majesties duties of excise may not be prejudiced for such beer, ale, cyder, or mum, as shall be spent on shipboard, their Majesties commissioners and officers of the customs are hereby required and enjoined to charge every master of any ship or vessel in his victualling bill with so much beer, ale, cyder, or mum, and no more, as such number of men use to spend in such voyages, the excise whereof to be recovered according to the laws and rules already established.

III. And be it further enacted by the authority aforesaid, That the aforesaid rate of one shilling the ton for beer, ale, cyder, and mum to be exported, as aforesaid, shall be levied and paid under such rules and penalties, and for such time, and in such manner, as by the laws of tonnage and poundage are ordained.

IV. Provided always, and be it enacted by the authority aforesaid, That no mum imported from foreign parts, during the continuance of this act, shall have any part of the duty of custom or excise, which was paid at the importation thereof, repaid upon exportation; any law, statute, or usage to the contrary in any wise notwithstanding.

Anno primo

GULIELMI & MARIAE,

REGIS & REGINAE.

C A P. XXXII.

An act for the better preventing the exportation of wooll, and encouraging the woollen manufactures of this kingdom. Continued by 4 & 5 W. & M. cap. 24. sect. 10. (except what relates to free importation of woollen manufacture) for three years, with proviso that no wooll shall be imported from Ireland to Exeter.

WHEREAS through the remissness and negligence of officers and others, in not putting the laws in execution against the exportation of wooll, wooll-fells, mortlings, shorlings, yarn made of wooll, wooll-flocks, fullers-earth, fulling-clay, and tobacco-pipe-clay, and also by reason of the doubtfulness of some expressions in the statute made in the twelfth year of the reign of King Charles the Second, divers great quantities of wooll, and other the things above mentioned, have been exported out of the kingdoms of England and Ireland into France, and other parts beyond the seas, which, if not prevented for the future, will tend to the utter ruin and undoing of many thousands of their Majesties subjects, and the great diminution of the trade of this kingdom; for preventing whereof, and for the better explanation and execution of the laws made against the said exportation; and for the preventing frauds generally practised to avoid the penalties therein mentioned:

12 Car. 2.
c. 32.

Wooll carried
to the sea
coasts to be
entred.

Enforced by
7 & 8 W. 3.
c. 28. s. 3.
9 & 10 W. 3.
c. 40.

II. Be it enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That all and every owner of wooll, or their agent or agents, that shall at any time carry, or cause to be carried, any wooll to any port or place on the sea coasts, with an intention to convey the same to any other port or place on the sea coasts within the kingdom of England, dominion of Wales, or from the town of Berwick upon Tweed, from whence the same may be shipped off, or otherwise transported, conveyed, or carried into foreign parts, that the said owner or owners shall in the first place cause a due entry to be made of the said wooll, at the port from whence the same shall be so intended

intended to be conveyed, containing the exact weight, marks, and numbers of the same, before he or they presume to load or carry away any of the said wooll, within five miles of any such port or place on the sea coasts, from whence the same is so to be conveyed. And if any wooll shall be carrying towards the sea without being first entered in manner aforesaid, the wooll so found, as also the horse or horses, cart, waggon, or other beasts, or carriages conveying the same, shall be forfeited and lost: And the person or persons carrying, driving, aiding, or abetting the same, shall suffer and forfeit in such manner as by the laws and statutes now in force against the exportation of wooll is provided.

*Extended to
wooll-fells and
morlings, &c.
by 5 Geo. 1.
c. 11. s. 14.*

Penalty.

III. Provided always, and it is hereby enacted and declared, That the foregoing clause is not intended, nor shall be construed to extend to the hindring any person or persons from carrying his or their wooll from the place of shearing the same, on horses, or by carts and waggons, to his or their own dwelling-house or houses, or out-houses thereunto belonging, though the same be within five miles or less of the sea, so as such person or persons, within ten days after the shearing of the said wooll, and before he or they remove or otherwise dispose of the same, or any part thereof, from the place where it was first carried after shearing, do under his or their hands certify to the officers of the customs in the next adjacent port the true quantity of the said wooll, (that is to say) of the number of fleeces, and where the same is housed, and that such person or persons do not remove or otherwise dispose of the said wooll to any other place, without first certifying the officer of such port, under his or their hands, of his intention to remove the same three days at least before such removal. And the officer and officers in the respective ports, and the limits of such ports, are hereby required to receive and keep such certificates, and to make a register of them; but in case any such person or persons shall neglect to make and send such certificate to the officer or officers of the next adjacent port as aforesaid, or shall remove or otherwise dispose of any of the said wooll, before such certificate of his intention so to do be made and delivered as aforesaid, such person or persons shall have no benefit by this proviso, but be liable to the penalties expressed in the foregoing clause.

Persons carrying
wooll
from shearing,
to certify it.

Register of the
certificates.

IV. And be it further enacted by the authority aforesaid, That all cocquets for carrying wooll from any port within the kingdom of England, dominion of Wales, or from the port of Berwick upon Tweed, shall be written upon paper, and not parchment, and signed by three of the chief officers of such respective port at least; and all certificates of landing the same again in any other of the said ports, or from the kingdom of Ireland, shall be signed in like manner; and that all such wooll, both at shipping and landing, shall be weighed in the presence of the said officers giving such cocquets and certificates respectively; and that the exact weight, marks, and numbers of such wooll, so shipped and landed, shall be likewise particularly expressed in both cocquet and certificate.

Cocquet and
certificate how
to be made.

V. And be it further enacted and declared by the authority aforesaid, That all and every such officer and officers, as shall not observe the directions in this act before mentioned on their parts to be performed, shall be deemed and adjudged as aiders and abettors of the said transportation, and suffer the penalties contained in the statutes made in the twelfth and fourteenth years of King Charles the Second, against transportation of wooll, and other the things before mentioned.

Officers pe-
nalty.

12 Car. 2.
c. 32.
13 & 14 Car. 2.
c. 18.

VI. Be it further enacted by the authority aforesaid, That no wooll shall be shipped from the kingdom of Ireland, but from these ports following; (viz.) Dublin, Waterford, Loughall, King'sale, Cork, and Drogheda; and that no wooll shall be imported from the kingdom of Ireland into any ports but these following; (viz.) Liverpool, Chester, Bristol, Minehead, Barnstaple, Bideford, and Exeter.

Ports of im-
port and ex-
port.

Altered by
7 & 8 W. 3.
c. 28. s. 5.

Owners of
ship, &c. dis-
covering,
their reward.

VIII. Provided always, That if any owner of any ship or vessel, or any master or mariner, knowing of the exportation of any sheeps-wooll, wooll-fels, mortlings, shorlings, yarn made of wooll, wooll-flocks, fullers-earth, fulling-clay, or tobacco-pipe-clay, contrary to the true meaning of this and the other acts above-mentioned, shall within three months next after the knowledge thereof, or after his return into the kingdom of *England*, or *Ireland*, or to the said town of *Berwick*, or into the dominion of *Wales* afore-said, give the first information *bona fide*, before any of the barons for the time being of the court of exchequer in *England*, or the court of exchequer in *Ireland*, or before any three of the commissioners appointed by this act for the more effectual putting in execution this and other laws made against the exportation of wooll, or before the head officer of any port where he shall first arrive, upon his or their oath, of the number and quantity of such sheeps-wooll, wooll-fels, mortlings, shorlings, yarn made of wooll, wooll-flocks, fullers-earth, fulling-clay, or tobacco-pipe-clay, so carried, conveyed, or exported as afore-said, and by whom, where, and in what ship or vessel, and afterwards shall be ready, upon reasonable warning, by process to justify and prove the same, that then such owner and owners, master, mariner, and mariners, shall not be liable or subject to any the penalties or forfeitures in this or any other act contained or enacted, for the offence afore-said, but shall and is hereby enabled to recover and receive such benefit and advantages as is appointed to be allowed by the precedent act or acts.

Persons au-
thorized may
seize, &c.

IX. Provided nevertheless, That the powers given to the said commis- sioners shall not hinder any person or persons lawfully authorized from seiz- ing wooll, or prosecuting any person offending against this or any former act made against the transportation of wooll, and other the things above- mentioned.

A register of
wool.

X. And be it further enacted by the authority afore-said, That if any action, bill, plaint, suit, or information shall be commenced or prosecuted against any person for what he shall do in pursuance of this act, such per- son so sued shall and may file a common bail, or enter into common appear- ance, and plead the general issue, *not guilty*; and upon issued joined may give this act in evidence: and if the plaintiff or prosecutor shall become nonsuit, or suffer discontinuance, or if a verdict pass against him, or if upon a demurrer judgment pass against him, the defendant shall recover treble costs and damages for his molestation.

Continuance
of the act.

XI. And for the better execution of the powers granted by this act, be it enacted by the authority afore-said, That a register be kept at the custom- house, *London*, of all the wooll from time to time imported from *Ireland*; and also of what wooll shall be sent from one port to another in this kingdom; the particular weights and numbers, the ship, master's name, owner's name, and to whom consigned; to the end the said commissioners appointed to put this act in execution may have an inspection thereinto, or copies thereof, from time to time. This act to continue for three years, and from thence to the end of the next session of parliament.

Woolen ma-
nufacture may
be exported.

XII. And for the better encouragement of the manufacture as well as the growth of wool, be it further enacted by the authority afore-said, That from henceforward it shall and may be lawful to and for any person or per- sons whatsoever to buy any cloth, stuffs, stockings, or other manufacture of wool made in the kingdom of *England*, dominion of *Wales*, or the town of *Berwick* upon *Tweed*, and the same freely, without any molestation or trouble whatsoever, to export into any parts beyond the seas, paying the usual customs.

Saving to the
companies
charters.

XIII. Provided, That nothing contained in this act shall be construed to avoid the charters and grants made to the *Levant* company, to the *Eastland* company, to the *Russia* company, to the *African* company, or to the privi- leges granted to them, or any of them.

XIV. Provided

XIV. Provided also, and it is hereby enacted by the authority aforesaid, That it shall and may be lawful to transport from the port of *Southampton* only, for the only use or behoof of the inhabitants of the islands of *Guernsey*, *Jersey*, *Alderney*, and *Sarke*, and of the woollen manufactures there made, one thousand tods of unkembed wool for the island of *Guernsey*, two thousand tods of unkembed wool for the island of *Jersey*, two hundred tods of unkembed wool for the island of *Alderney*, and one hundred tods of unkembed wool for the island of *Sarke*, more than by the said act made in the twelfth year of the reign of King *Charles* the Second is directed and provided for the same, to be done according to the same rules, orders and directions, and under the like penalties and forfeitures as in the said act is directed, ordained, appointed and inflicted, and on the further penalty of twenty pounds for every tod of wool, and forfeiture of the wool itself (one half thereof to his Majesty, one quarter part thereof to the informer, and the other quarter part to the poor of the said islands) in case any person shall again transport or attempt to transport any of the said wool from the said islands, for every offence therein; and also that every person so offending shall from and after the first offence be incapable of having or enjoying any grant of any wool from the said port of *Southampton*, nor shall ever hereafter have any warrant given or granted him for that purpose; the said penalties to be recovered by such person as shall sue for the same by any action of debt, bill, plaint, or information, wherein no essoin, protection, privilege, wager of law, injunction, or order of restraint is to be allowed, or any more than one imparlance.

Wool from
Southampton.

Anno secundo

GULIELMI & MARIAE,

REGIS & REGINAE.

CA P. IX.

An act for the discouraging the importation of thrown silk.

WHEREAS the importation of some sorts of thrown silk into this realm is greatly prejudicial to the exportation of the woollen manufactures thereof, and tends very much to the impoverishing great numbers of artificers, whose livelihood and subsistence depends upon the throwing of raw silk, and if longer permitted, may endanger the overthrowing of that art or mystery in this nation: and whereas of late great quantities of thrown silk have been imported from several parts and places in Europe, which are not the places of its growth or production, and thereby the true intent and meaning of the act made in the twelfth year of King *Charles* the Second, intituled, An act for the encouragement and increasing of shipping and navigation, is evaded: for the prevention of which mischiefs, and for the better encouraging the several manufactures of this kingdom, and of that useful and national trade into *Turkey*, and the better supporting the art of throwing silk in this realm, and the poor therein employed:

12 Car. 2.

c. 18.

II. Be it declared and enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the throwing of silk is not, nor ought to be construed, a manufacture within the intention of the said act, for the encouraging and increasing of shipping and navigation; and that no thrown silk of the growth or production of *Turkey*, *Persia*, *East India*, or *China*, or of any other country or place (except only such thrown silk as is or shall be of the growth or production of *Italy*, *Sicily*, or of the kingdom of *Naples*, and

Thrown silk
no manufac-
ture within
12 Car. 2.
c. 18.

Thrown silk
how to be im-
ported.

Penalty.

Thrown silk
from Italy.

and which shall be imported in such ships or vessels, and navigated in such manner, as in the said act of navigation is directed or allowed, and brought from some of the ports of those countries or places, whereof the same is of the growth or production, and which shall come directly by sea, and not otherwise) shall, at any time after the five and twentieth day of *May*, in the year of our Lord one thousand six hundred and ninety, be brought or imported into the kingdom of *England*, dominion of *Wales*, the islands of *Jersey* or *Guernsey*, or the town of *Berwick upon Tweed*; under the penalty and forfeiture of all such thrown silk, so imported contrary to the purport, true intent, and meaning of this act: one moiety whereof shall be to the use of the King's and Queen's majesties, their heirs and successors, and the other moiety thereof to such person or persons as shall seize, inform, or sue for the same, to be recovered by bill, plaint, information, or other action, in any of their Majesties courts of record, wherein no evasion, protection, or wager of law shall be allowed.

III. Provided nevertheless, That this act shall not extend to any thrown silk of the growth or production of *Italy*, *Sicily*, or kingdom of *Naples*, that shall be brought in, or imported into *England*, otherwise than by this act is directed, at or before the first day of *September*, one thousand six hundred and ninety, and which shall be proved by the oath of the party, his servant or agent, to whom the same doth belong or appertain, to have been provided and bought, by his and their order from *England*, in some part or place in *Italy*, *Sicily*, or the kingdom of *Naples*, at or before the first day of *June*, one thousand six hundred and ninety; which said oath the commissioners of the customs, or any two of them, for the time being, are hereby empowered to administer.

Anno secundo

GULIELMI & MARIAE,

REGIS & REGINAE.

SESS. II. CAP. IV.

An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandize, to be imported after the five and twentieth day of December, one thousand six hundred and ninety.

Most gracious Sovereigns,

6 Annæ, c. 9.
f. 6.
Further continued by 8
Annæ, and
made perpetual
by 9 Annæ,
c. 21. f. 1.

THE commons assembled in parliament, for a further supply of your Majesties present occasions, in the necessary defence of your realms, the perfect reducing of *Ireland*, and the effectual prosecution of the war against *France*, have given and granted, and hereby give and grant unto your Majesties the additional and other rates, impositions, duties, and charges upon the several sorts of goods and merchandize to be imported into this your Majesties kingdom, herein after expressed, during such time, and in such manner and form, as herein after followeth: and do humbly pray your Majesties that it may be enacted;

II. And be it enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That there shall be answered and paid to their Majesties and their successors, for the several goods and merchandizes hereafter mentioned, over and above all impositions, duties and charges already imposed and payable upon and for the same, the further rates and duties following; viz.

III. For

III. For all callicoes, and all other *Indian* linen, and for all wrought silks, and other manufactures of *India* and *China* (except indigo) imported after the five and twentieth day of *December*, one thousand six hundred and ninety, and before the tenth day of *November*, one thousand six hundred and ninety five, twenty pounds for every hundred pounds value thereof.

Callico altered
by 4 & 5
W. & M.
c. 5. s. 11.

IV. For all wrought silks imported within the time aforesaid, from any other place, ten pounds for every hundred pounds value thereof.

V. For all raw silks imported within the time aforesaid, from *China* or from the *East Indies*, five pounds for every hundred pounds value thereof.

VI. For all linen imported within the time aforesaid, from any parts from whence the same may be by law imported (other than linen cloth of the manufacture of the *Spanish Netherlands*, or of the *United Provinces*, not exceeding an *English* ell and half quarter in breadth) one moiety over and above what is already imposed upon the same in the book of rates.

Linen altered
by 4 & 5
W. & M. c. 5.

VII. And for all linen cloth of the manufacture of the *Spanish Netherlands*, or of the *United Provinces*, of the breadth of two ells or upwards, and under three ells, as much more as what the same is charged with in the book of rates, and of the breadth of three ells or upwards, treble as much as what the same is charged with in the book of rates.

VIII. And for all deal timber, or other timber, boards, wainscot, pipe staves, box wood, and other wood imported within the time aforesaid from any part of *Europe*, (except *Ireland*) ten pounds for every hundred pound value thereof, above what is charged thereupon in the book of rates.

IX. For every ton of hempseed oil, rape oil, and other seed oil, imported after the five and twentieth day of *December*, one thousand six hundred and ninety, and before the tenth day of *November*, one thousand six hundred and ninety five, eight pounds; and so in proportion for any greater or lesser quantity of the respective goods and merchandize before mentioned.

X. For every hundred weight of hops, containing one hundred and twelve pounds, imported from foreign parts, after the said five and twentieth day of *December*, one thousand six hundred and ninety, and before the tenth day of *November*, one thousand six hundred and ninety five, twenty shillings, over and above what the same are charged with in the book of rates; and so in proportion for any greater or lesser quantity.

XI. For every hundred weight of pepper, containing one hundred and twelve pounds, imported after the said five and twentieth day of *December*, and before the said tenth day of *November*, one thousand six hundred and ninety five, twenty eight shillings, over and above what the same is charged with in the book of rates; and so in proportion for any greater or lesser quantity; one third part of the said duty charged upon pepper to be paid down, and bond to be given for payment of the residue at the end of twelve months, or else to discount after the rate of ten pounds *per centum*, on paying down the whole duty.

For reduction
of these duties,
see 3 Geo. 1.
c. 15. s. 15.

XII. For every hundred pound value of grocery wares and drugs (other than pepper and liquorice, which are hereby particularly charged; and also except currants, sugar, tobacco, mace, cinnamon, nutmegs, and cloves) imported after the said five and twentieth day of *December*, one thousand six hundred and ninety, and before the tenth day of *November*, one thousand six hundred and ninety five, ten pounds.

Raisins 100l.
value, after
25 March,
1693, to pay
but 5l. by
4 & 5 W. & M.
c. 5. s. 10.
But new duties
are added by
8 Anne, c. 7.
s. 6.

XIII. And for every hundred pound value of currants imported within the time aforesaid, five pounds, over and above what the same are respectively charged with in the book of rates; and so in proportion for any greater or lesser quantity.

100l. value of
currants, after
25 Mar. 1693,
to pay but 50s.
by 4 & 5
W. & M.
c. 5. s. 10.

XIV. For every ton of iron wrought or unwrought, or cast, (except bushel iron) imported from any foreign parts after the five and twentieth day of *December*, one thousand six hundred and ninety, and before the tenth day of *November*, one thousand six hundred and ninety five, in any other

ship or vessel than such as are *English* built, and whereof the master and three fourths of the mariners at the least are *English*, thirty three shillings.

XV. And for every ton of such iron which shall be imported in such *English* built ship or vessel so navigated, three and twenty shillings, over and above what the same is charged with in the book of rates; and so in proportion for any greater or lesser quantity.

XVI. And for all sorts of foreign iron wire (except card wire, and all sorts of iron wire smaller than the sorts commonly called or known by the names of *fine fine* and *super fine*, and all wool cards, or any other wares made of iron wire) to be imported between the five and twentieth day of *December*, one thousand six hundred and ninety, and the tenth day of *November*, one thousand six hundred and ninety five, there shall be paid for every hundred weight, containing one hundred and twelve pounds, two and twenty shillings and six pence, and also the duty mentioned in the book of rates, to be paid by the importer, and so in proportion for any greater or lesser quantity; which sorts of iron wire (except as aforesaid) it shall and may be lawful for any person or persons whatsoever to import within the time aforesaid, and no longer; any law, statute, or usage to the contrary notwithstanding.

XVII. And for all sorts of steel wire imported within the time aforesaid, the sum of fourteen shillings for every hundred weight, containing as aforesaid, over and above the duty charged in the book of rates; and so in proportion for any greater or lesser quantity.

XVIII. And for every iron pot, and iron kettle, imported within the time aforesaid, one shilling and three pence, over and above what is charged in the book of rates.

XIX. For every small back for chimnies, imported within the time aforesaid, one shilling and two pence, over and above what is charged in the book of rates.

XX. For every large back for chimnies, imported within the time aforesaid, two shillings and four pence, over and above what is charged in the book of rates.

XXI. For every hundred weight of iron slit or hammered into rods, commonly known by the name of *rod iron*, containing one hundred and twelve pounds, imported within the time aforesaid, five shillings, over and above what is charged in the book of rates; and so in proportion for a greater or lesser quantity.

XXII. For every hundred weight of frying pans, containing as aforesaid, imported within the time aforesaid, four shillings, over and above what is charged in the book of rates; and so in proportion for any greater or lesser quantity.

XXIII. For every hundred weight of steel, containing one hundred and twelve pounds, imported within the time aforesaid, five shillings and six pence, over and above what is charged in the book of rates; and so in proportion for any greater or lesser quantity.

XXIV. For every hundred weight of anvils wrought, containing one hundred and twelve pounds, imported within the time aforesaid, nine shillings and three pence, over and above what is charged in the book of rates; and so in proportion for any greater or lesser quantity.

XXV. For every hundred of single white or black plates, imported within the time aforesaid, four shillings and four pence, over and above what is charged in the book of rates; and so in proportion for any greater or lesser quantity.

XXVI. For every hundred of double white or black plates, imported within the time aforesaid, eight shillings and eight pence, over and above what is charged in the book of rates; and so in proportion for any greater or lesser quantity.

XXVII. For

XXVII. For every harness plate, or iron double, imported within the time aforesaid, one shilling and four pence, over and above what is charged in the book of rates.

XXVIII. For every hundred weight of iron drawn or hammered, less than three quarters of an inch square, and all other iron ware manufactured, containing one hundred and twelve pounds, imported within the time aforesaid, five shillings, over and above what is charged in the book of rates.

XXIX. Provided, That no manufactured iron or iron ware, which by this act is charged to pay by the piece or hundred weight, shall be liable to pay the duty of thirty three shillings, or twenty three shillings by the ton, imposed by this act.

XXX. And for every hundred weight of brass, latten, or copper wire, containing one hundred and twelve pounds, imported within the time aforesaid, fifteen shillings, over and above what is charged in the book of rates; and so in proportion for any greater or lesser quantity.

XXXI. For every last of hemp seed, cole seed, and rape seed, imported after the said five and twentieth day of *December*, one thousand six hundred and ninety, and before the tenth day of *November*, one thousand six hundred and ninety five, four pounds, above what the same is charged with in the book of rates.

XXXII. For all yarn of flax or hemp, other than cable yarn, imported after the said five and twentieth day of *December*, one thousand six hundred and ninety, and before the tenth day of *November*, one thousand six hundred and ninety five, an additional duty of as much as what is now charged there-upon in the book of rates.

XXXIII. For every hundred weight of cable yarn, containing one hundred and twelve pounds, imported within the time aforesaid, five shillings; and so in proportion for any greater or lesser quantity of the said seeds or yarn.

XXXIV. For all drinking glasses, and other glass, and all manufactures of glass (except *Rbenish* and *Muscovia* window glais) imported within the time aforesaid, three shillings for every twenty shillings value thereof, above what the same is charged with in the book of rates.

XXXV. For every hundred weight of molasses, containing one hundred and twelve pounds, imported within the time aforesaid, from any other place than the *English* plantations in *America*, eight shillings, over and above what the same is charged with in the book of rates.

XXXVI. For every hundred weight of tallow, containing one hundred and twelve pounds, imported within the time aforesaid, five shillings; and so in proportion for any greater or lesser quantity.

XXXVII. For every hundred weight of tallow candles imported within the time aforesaid, and containing one hundred and twelve pounds, ten shillings; and so in proportion for any greater or lesser quantity.

XXXVIII. For every pound of bever wool cut and combed, imported within the time aforesaid (except wool combed in *Russia*, and imported from thence in *English* ships) fifteen shillings.

XXXIX. For every barrel of pot ashes, containing two hundred weight neat, imported within the time aforesaid, eight shillings, above what the same is charged with in the book of rates; and so proportionably for any greater or lesser quantity.

XL. For ever hundred weight of cordage ready wrought, containing one hundred and twelve pounds, imported within the time aforesaid, five shillings, over and above what the same is charged with in the book of rates; and so in proportion for any greater or lesser quantity.

XLI. For every ton of olive oil imported within the time aforesaid, four pounds, above what the same is charged with in the book of rates; and so in proportion for any greater or lesser quantity.

XLII. For

XLII. For all paper imported within the time aforesaid, the several duties following, over and above what the same are respectively charged with in the book of rates; (that is to say) for every ream of royal paper two shillings; for every ream of blue paper, demy paper, and painted paper, one shilling and six pence; for every bundle of brown paper two pence; and for all other paper so imported, as much more as what the same is now charged with in the book of rates.

XLIII. For every hundred weight of liquorice, containing one hundred and twelve pounds, imported within the time aforesaid, eighteen shillings and eight pence, above what the same is charged with in the book of rates; and so proportionably for any greater or lesser quantity.

XLIV. And for every such hundred weight of liquorice powder imported within the time aforesaid, one pound, seventeen shillings, and four pence.

XLV. And for every pound weight of juice of liquorice imported within the time aforesaid, one shilling, and so proportionably for any greater or lesser quantity.

XLVI. For every hundred weight of barilla or saphora, containing one hundred and twelve pounds, imported within the time aforesaid, two shillings and six pence above what the same is charged with in the book of rates; and so in proportion for any greater or lesser quantity.

XLVII. For every hundred weight of sope imported within the time aforesaid, containing one hundred and twelve pounds, ten shillings, over and above what is charged in the book of rates; and so in proportion for any greater or lesser quantity.

XLVIII. For all earthen ware, not mentioned in the book of rates, imported within the time aforesaid, two shillings and six pence for every twenty shillings value thereof.

XLIX. For every hundred weight of starch, containing one hundred and twelve pounds, imported within the time aforesaid, twenty shillings, above what the same is charged with in the book of rates; and so in proportion for any greater or lesser quantity.

L. For every hundred weight of allom, containing one hundred and twelve pounds, imported within the time aforesaid, two shillings and six pence, above what the same is charged with in the book of rates; and so in proportion for any greater or lesser quantity.

LI. For every hundred weight of brimstone, containing one hundred and twelve pounds, imported within the time aforesaid, four shillings and eight pence, above what the same is charged with in the book of rates; and so in proportion for any greater or lesser quantity.

LII. For every hundred weight of tin, imported within the time aforesaid, containing one hundred and twelve pounds, thirty shillings, over and above what the same is charged in the book of rates; and so in proportion for any greater or lesser quantity.

Value of goods not here mentioned how settled.

Repealed by 11 Geo. 1. c. 7. and other provisions made relating hereto.

12 months time for paying custom, or 10 per cent. for prompt payment.

Custom repaid or security vacated upon exportation.

LIII. Provided always, and be it enacted, That where any duties upon goods and merchandize herein before granted, are to be levied according to the value of the same, where such goods or merchandizes are particularly rated in the book of rates, the value shall be understood and taken according to such rate; and where they are not particularly rated, the value shall be taken by and according to the oath of the importer, and not otherwise; the duties imposed by this act not to be reckoned into the value of the same.

LIV. And be it further enacted by the authority aforesaid, That for all additional duties hereby imposed upon the afore-mentioned goods and merchandize to be imported as aforesaid, the importer, giving security at the custom-house, shall have time, not exceeding twelve months (where the same is not otherwise hereby limited) for the payment of the same, from the importation, to be paid by four equal and quarterly payments; or in case such importer shall pay ready money, he shall have after the rate of ten pounds per cent. for a year of the said duty abated to him or her; and if the

the goods and merchandize to be imported as aforesaid, for which the additional duty is paid or secured at the importation thereof, be again exported within twelve months after the importation, then the aforesaid duties shall be wholly repaid, or the security vacated, as to what shall be so exported.

Enlarged to
three years by
7 Geo. 1. st. 1.
c. 21. s. 10.

LVI. And be it enacted, That the several impositions and duties above mentioned shall be raised, levied, collected, and paid unto their Majesties, and their successors, during the times afore mentioned, in the same manner and form, with such advantages, and by such rules, means and ways, and under such penalties and forfeitures, as are mentioned and expressed in one act of parliament made in the twelfth year of the reign of King Charles the Second, intituled, *A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandize exported and imported*, and the rules and orders thereunto annexed; which said act, and every article, rule, and clause therein contained, shall stand and be in force for the purposes aforesaid, during the continuance of this act.

Duties how to
be levied.

12 Car. 2.
c. 4.

Anno tertio

GULIELMI & MARIAE, REGIS & REGINAE.

C A P. VIII.

An act for the encouragement of the breeding and feeding of cattle.

FOR the encouragement of breeding and fattening of cattle for the common good and welfare of this kingdom, be it enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by authority of the same, That from and after the first day of March, in the year of our Lord one thousand six hundred ninety one, and from thence forward, it shall be lawful for all and every person or persons, native or foreign, at any time or times, to ship, lade, carry, and transport, or export, from and out of any port, harbour, or place within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, into any part of the world in amity with their Majesties, all sorts of beef, pork, or hog's flesh, butter, cheese, or candles, free from any custom or imposition whatsoever; the act made in the second year of their present Majesties, intituled, *An act for granting to their Majesties a subsidy of tonnage and poundage, and other sums of money payable upon merchandizes exported and imported*, or any other law, statute, usage, or other prohibition to the contrary thereof in any wise notwithstanding.

Beef, pork,
butter, cheese,
&c. may be
exported
custom-free.

Anno

Anno quarto & quinto

GULIELMI & MARIAE,

REGIS & REGINÆ.

C A P. V.

An act for granting to their Majesties certain additional impositions upon several goods and merchandize for the prosecuting the present war against France.

WE your Majesties most dutiful and loyal subjects, the commons assembled in parliament, for a further supply of your Majesties extraordinary occasions, and the effectual prosecution of the war against France, have cheerfully and unanimously given and granted, and do hereby give and grant unto your Majesties, the additional and other rates, impositions, duties and charges upon the several sorts of goods and merchandizes to be imported into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, or from thence exported, as herein after expressed, during such time, and in such manner and form as herein after followeth; and do humbly pray your Majesties that it may be enacted:

This act made perpetual by 9 An. c. 21. f. 1. but repealed in part as to rating goods ad valorem, by 11 Geo. 3. c. 7. f. 1.

II. And be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That there shall be answered and paid to their Majesties and their successors, for the several goods and merchandizes hereafter mentioned, over and above all impositions, duties, and charges already imposed and payable upon and for the same in the book of rates of merchandize by act of parliament established, and the direction therein contained or otherwise, the further rates and duties following; (that is to say)

Amber beads,
10l. per 100l.

(1) For every hundred pounds value of amber beads, imported after the first day of March, one thousand six hundred ninety two, and before the first day of March, one thousand six hundred ninety six, twenty pounds more than the same are charged with in the said book of rates, and so proportionably for a greater or lesser quantity.

Amber rough,
10l. per 100l.

(2) For amber rough, imported within the time aforesaid, ten pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity.

Amber oil,
10l. per 100l.

(3) For amber oil, or oil of amber, imported within the time aforesaid, ten pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity.

Anchovies,
5l. per 100l.

(4) For anchovies, the little barrel, not exceeding sixteen pounds of fish, imported within the said time, for every hundred pounds value, five pounds more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity.

Ashes, 6s. per
last.

(5) For ashes called wood, weed, or soap ashes, imported within the said time, six shillings the last, more than the same is charged with in the said book of rates.

Barbers
aprons, 8d.
per piece.

(6) For barbers aprons and cheques, imported within the said time, eight pence the piece each, more than the same are charged with in the said book of rates.

Battery, 5s.
per 100lb.

(7) For every hundred weight of battery, bathrones, or kettles, (containing one hundred and twelve pounds) imported within the said time, five shillings more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity.

Battery metal,
5s. per 100lb.

(8) For every hundred weight (containing one hundred and twelve pounds) of metal prepared for battery, imported within the said time, five shillings more than is now paid for the same by the said book of rates, and so in proportion as aforesaid.

(9) For every

every hundred weight of books unbound (containing one hundred and twelve pounds) imported within the said time, four shillings more than the same is charged with in the said book of rates, and so in proportion as afore-
said. (10) For black called *lamp black*, imported within the said time, twenty pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (11) For *boultel reins* imported within the said time, ten pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (12) For every gross of bracelets, or necklaces of glass imported within the said time, two shillings and sixpence, more than the same are charged with in the said book of rates, or by any other statute now in force. (13) For brass wrought imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (14) For buckrams imported within the said time, five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (15) For buttons of hair imported within the said time, ten pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (16) For bristles drest and undrest, imported within the said time, five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (17) For every pound of bacon imported within the said time, four pence. [To be paid from the first day of next session, 5 & 6 W. & M. cap. 2. sect. 4.] (18) For calves skins imported within the said time, five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (19) For carpets of all sorts imported within the said time, five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (20) For every gross of catlings and lutestrings imported within the said time, eighteen pence the groce, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (21) For coals *Scotch* imported within the said time, five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (22) For every thousand of canes, called walking canes, imported within the said time, five and twenty shillings more than is now paid for the same, and so in proportion as aforeaid. (23) For canes called rattans, imported within the said time, five shillings the thousand more than is now paid for the same, and so in proportion as aforeaid. (24) For every hundred weight of copper, called rose brick, copper coyn, and all cast copper (containing one hundred and twelve pounds) imported within the said time, seven shillings and six pence more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (25) For every hundred weight of copper, part wrought, as plates, bars, rods, or raised (containing one hundred and twelve pounds) imported within the said time, twelve shillings and six pence more than is now paid for the same, and so in proportion for any greater or lesser quantity. (26) For every hundred weight of copper fully wrought (containing one hundred and twelve pounds) imported within the said time, seventeen shillings and six pence more than is now paid for the same, and so in proportion as aforeaid. (27) For coral beads, and all polished coral imported within the said time, twenty pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (28) For all manufactures of cotton

Books, 4s. per 100lb.

Lamp black, 20l. per 100lb.

Boultel reins, 10l. per 100l.

Bracelets, 2s. 6d. per gross.

Brass, 5l. per 100l.

Buckrams, 5l. per 100l.

Hair buttons, 10l. per 100l.

Importation of hair buttons prohibited by 4 & 5 W. & M. c. 10.

Bristles, 5l. per 100l.

Bacon, 4d. per lb.

Calves skins, 5l. per 100l.

Carpets, 5l. per 100l.

Catlings, 18d. per gross.

Scotch coals, 5l. per 100l.

Canes, 1l. 5s. per 1000.

Rattans, 5s. per 1000.

Copper, 7s. 6d. per 100lb.

Copper plates, 12s. 6d. per 100lb.

Copper wrought, 17s. 6d. per 100lb.

Coral, 10l. per 100l.

Cotton manu- factures, 5l. per 100l.	cotton only (except dimity) not brought from <i>East India</i> or <i>China</i> , imported within the said time, five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (29) For every hundred pounds value of couries imported within the said time, ten pounds more than is now paid for the same, and so in proportion as aforesaid. (30) For elephants teeth imported within the said time, ten pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (31) For flax rough imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (32) For flax dressed or wrought, imported within the said time, fifteen pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (33) For every hundred pounds value of tow imported within the said time, five pounds more than the same is charged with as aforesaid, and so in proportion as aforesaid. (34) For every yard of flannel imported within the said time, two pence more than the same is charged with in the said book of rates. (35) For every yard of frize imported within the said time, three pence halfpenny more than the same is charged with in the said book of rates. (36) For every hundred pounds value of furs of all sorts imported within the said time, five pounds more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (37) For gold and silver thread, and wire counterfeit, imported within the said time, five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (38) For every pound of goats hair, called <i>carmenia</i> wool, imported within the said time, four pence more than the same is charged with in the said book of rates. (39) For every pound of goats hair of any other sort, imported within the said time, two pence more than the same is charged with in the said book of rates. (40) For hides of all sorts dressed and undressed (except buff and loth) imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (41) For every buff hide imported within the said time, two shillings more than the same is charged with in the said book of rates. (42) For every loth hide imported within the said time, one shilling more than the same is charged with in the said book of rates. (43) For hemp rough imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (44) For diamonds, pearls, rubies, emeralds, and all other jewels and precious stones imported within the said time, twenty shillings for every hundred pounds value, to be affirmed by the oath of the importer, in lieu of all impositions and duties now payable for the same, and so in proportion for any greater or lesser quantity. (45) For every pound of indico of foreign plantation, not being of the growth of any of the dominions or plantations belonging to the crown of <i>England</i> , imported within the said time, four pence more than the same is charged with in the said book of rates. (46) For every pound of indico of the growth of the dominions or plantations belonging to the crown of <i>England</i> , imported within the said time, two pence more than the same is charged with in the said book of rates. (47) For all iron, iron pots, kettles, backs for chimneys, iron slit or hammered into rods, frying pans, anvils wrought, single white and black plates, double white and black plates, and all other iron wares imported from <i>Ireland</i> within the said time, the same respective duties as are laid on iron and iron wares imported from any foreign part, by one act made in the second year of their Majesties reign,
Couries, 10l. per 100l.	
Elephants teeth, 10l. per 100l.	
Flax rough, 5l. per 100l.	
Flax wrought, 15l. per 100l.	
Tow, 5l. per 100l.	
Flannel, 2d. per yard. Frize, 3d. halfpenny per yard. Furs, 5l. per 100l.	
Gold thread, &c. 5l. per 100l.	
Goats hair, <i>Carmenia</i> , 4d. per lb. Goats hair common, 2d. per lb. Hides, 5l. per 100l.	
Buff, 2s. per piece.	
Loth hides, 1s. per piece. Hemp, 5l. per 100l.	
Diamonds, 1l. per 100l. Friz, 6 Geo. 2. c. 7.	
Indico, 4d. per lb.	
Plantation in- dico, 2d. per lb.	
Iron pots, &c. from <i>Ireland</i> . By 7 & 8 W. 3. c. 10c 1. 57. Bar iron un- wrought, &c. may be import- ed from <i>Ireland</i> duty free.	

reign, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandizes, to be imported after the five and twentieth day of December, one thousand six hundred and ninety.* (48) For latten shaven, black latten, and round bottoms, imported within the said time, ten pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (49) For leather of all sorts imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (50) For all lime and lemon juice imported within the said time, twenty pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (51) For litmus imported within the same time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion as aforesaid. (52) For all *lapis calaminaris* exported within the said time, twenty shillings for every ton, over and above all other duties payable for the same, and so in proportion for any greater or lesser quantity. (53) For madder of all sorts imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (54) For orchal imported within the said time, five pounds for every hundred pounds value thereof, more than the same is charged with in the said book of rates, and so in proportion as aforesaid. (55) For pintadoes or callicoe cupboard clothes, imported within the said time, and not brought from *East India* or *China*, five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion as aforesaid. (56) For pitch imported within the said time, not being of the product of any of the dominions or plantations of the crown of *England* or *Scotland*, one moiety more than the same is charged with in the said book of rates. (57) For all sorts of plate of silver, gilt or ungilt, imported within the same time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (58) For rice imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (59) For rozin of all sorts imported within the said time (except *French* rozin) not being of the product of any of the dominions or plantations belonging to the crown of *England* or *Scotland*, ten pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion as aforesaid. (60) For every weigh of salt imported within the said time (except such salt as shall be used in curing of fish) five shillings more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (61) For silk thrown of all sorts, into the gum, imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (62) For every pound of silk wrought, other than *alamodes* and *lustrings*, imported within the said time, two shillings more than the same is charged with in the said book of rates, or by an act of this present parliament made in the second year of their Majesties reign, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandize, to be imported after the five and twentieth day of December, one thousand six hundred and ninety.* (63) For silk ferret or fiolet, imported within the said time, one moiety more than the same is charged with in the said book of rates. (64) For skins of all sorts imported within the said time, five pounds for every

2 W. & M.
ff. 2. c. 4.

Latten, 10l.
per 100l.

Leather, 5l.
per 100l.

Lime juice,
20l. per 100l.

Litmus, 5l.
per 100l.

Lapis calami-
naris, 1l. per
ton.

By 7 & 8 W. 3.
c. 10. s. 13.

2 s. only shall be
paid for every
ton of lapis ca-
laminaris ex-
ported.

Madder, 5l.
per 100l.

Orchal, 5l.
per 100l.

8 Geo. 1.
c. 15. s. 10.

Pintadoes, 5l.
per 100l.

Pitch, half
more than
usual rate.

Silver plate,
5l. per 100l.

Rice, 5l. per
100l.

Rozin, 10l.
per 100l.

Salt, 5s. per
weigh.

For the manner
in which it is
to be paid, see
3 Geo. 2. c. 20.
s. 17.

Thrown silk,
5l. per 100l.

Wrought silk,
2 s. per lb.

2 W. & M.
ff. 2. c. 4.

Silk ferret,
half more than
usual rate.
Skins, 5s.
per 100l.

Tarr, half
more than
usual rate.

Ticks, 5l.
per 100l.

Thread out-
nel, 4s. per
dozen lb.

Tapistry, &c.
10l. per 100l.

Inklewrought.

Pantiles, 8s.
per thousand.

Dying wood,
5l. per 100l.
2 Geo. 1.
c. 15. & 10.

Wax, 5l. per
100l.

French wine,
21l. per tun.
For the increase
and continuance
of the duties on
French wines,
see 7 & 8 W. 3.
c. 10. 1 Geo. 1.
stat. 3. c. 12.
f. 3.

French goods,
25l. per 100l.
Silks, 15l.
per 100l.

Lattin, 6s.
per 100 lb.

Goods not in
the book of
rates.

W. & M.
sess. 2. c. 4.

Brandy single,
2s. per gallon.

Brandy
double, 4s.
per gallon.

every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (65) For all tarr imported within the said time, not being of the product of any of the dominions or plantations belonging to the crown of *England* or *Scotland*, one moiety more than the same is charged with in the said book of rates. (66) For ticks and tickings (except *Scottish* ticks and ticking) imported within the same time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (67) For every dozen pounds of thread outnel imported within the said time, four shillings more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (68) For all tapistry and dornix imported within the said time (except such as are manufactured in, or brought from, any part of the *French* king's dominions) ten pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (69) For all wrought inkle imported within the said time, one moiety more than what is now paid for the same. (70) For all pantiles imported within the said time, eight shillings the thousand more than the same are charged with in the said book of rates, and so in proportion as aforesaid. (71) For all sorts of dying wood imported within the said time, (except red wood from *Guinea*, drugs and logwood) five pounds for every hundred pounds value, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (72) For all wax called *bees wax*, imported within the said time, five pounds for every hundred pounds value, more than the same is charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (73) For every tun of *French* wine imported within the said time, eight pounds above all duties already charged thereupon in the said book of rates, or by any other law, and so in proportion for any greater or lesser quantity. (74) Upon all *French* goods and merchandize (except wine, brandy, salt, and vinegar) which shall be imported within the said time, five and twenty pounds for every hundred pounds value thereof, more than the same are charged with in the said book of rates, and so in proportion for any greater or lesser quantity. (75) For all silks called *alamodes* and *lustrings*, imported within the said time, from any ports or places whatsoever, fifteen pounds for every hundred pounds value, more than is paid for the same by any law now in force. (76) For all lattin, brass, or copper wire imported within the said time, six shillings the hundred weight (containing one hundred and twelve pounds) above all other duties payable for the same. (77) Upon all goods and merchandizes not particularly rated in the said book of rates, paying duty at value imported within the said time, five pounds for every hundred pounds value thereof, to be affirmed upon the oath of the importer, according to the direction of the said book of rates; except mum, and such goods and merchandizes as are particularly charged by this act, or an act of this present parliament intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandizes, to be imported after the first and twentieth day of December, one thousand six hundred and ninety.* (78) For every gallon of strong water, *aqua vite*, or brandy, commonly called *single brandy* or *strong waters*, imported within the said time, to be paid by the importer before landing, two shillings over and above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same. [Intended of duties payable by statute in force, 5 W. & M. cap. 4.] (79) For every gallon of strong waters, spirits, or brandy above proof, called *double brandy*, imported within the said time, to be paid by the importer before landing, four shillings over and above the duties of excise and customs at

any time before the second year of their Majesties reign payable for the same. [Intended of duties payable by statute in force. Ibid.]

III. And whereas by one act made in the second year of their Majesties reign, intituled, An act for granting to their Majesties several additional duties of excise upon beer, ale, and other liquors, for four years, from the time that an act for doubling the duty of excise upon beer, ale, and other liquors, during the space of one year, doth expire, it is amongst other things enacted, That for every gallon of single brandy, spirits, or aqua vitae, imported from beyond the seas, should be paid by the importer before landing, over and above the duties payable for the same, four shillings; and for every gallon of brandy, spirits, or aqua vitae, above proof, commonly called double brandy, imported from beyond the seas, should be paid by the importer before landing, over and above the duties payable for the same, eight shillings; be it enacted by the authority aforesaid, That the said two clauses last recited in the said act mentioned, concerning single brandy, spirits, or aqua vitae, and brandy, spirits, or aqua vitae, above proof, called double brandy, are and shall be, from the first day of March, one thousand six hundred ninety two, repealed; any thing in the said last mentioned act to the contrary notwithstanding.

IV. Provided always, and be it enacted, That the several rates and impositions, hereby imposed upon the respective goods and merchandises aforesaid, shall be collected and paid according to the respective rates and proportions herein expressed, and be raised, levied, collected, and paid unto their Majesties during the time before mentioned, except where it is otherwise hereby directed, in the same manner and form, and by such rules, means, and ways, and under such penalties and forfeitures, as are mentioned and expressed in one act of parliament, made in the twelfth year of the reign of King Charles the Second, intituled, *A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandize exported and imported*, and the rules, directions, and orders thereto annexed, or any other law now in force, relating to the collection of their Majesties customs: which said act and acts, and every article, rule, and clause therein contained, shall stand and be in force for the purposes aforesaid, during the continuance of this act.

Rates aforesaid mentioned how to be collected.

12 Car. 2. c. 4.

V. And be it further enacted, That the several rates and duties upon strong water, aqua vitae, or brandy, commonly called single brandy, or strong water, and upon strong water, spirits, or brandy above proof, called double brandy, shall be raised, levied, collected, and paid unto their Majesties, their heirs and successors, during the time before mentioned, in the same manner and form, and by such rules, means, and ways, and under such penalties and forfeitures, as are mentioned, expressed, and directed in one act of parliament made in the twelfth year of the reign of the late King Charles the Second, intituled, *An act for taking away the court of wards and liveries, and revenues in Capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*; and also in another act of parliament made in the fifteenth year of his reign, intituled, *An additional act for the better ordering and collecting the duty of excise, and preventing the abuses therein*, or in either of them, or in any other law now in force relating to the revenue of excise.

Rates upon brandy how to be collected.

VI. And be it further enacted, That for all additional duties hereby imposed upon the aforementioned goods and merchandizes to be imported as aforesaid, the importer giving security at the custom house, shall have time, not exceeding twelve months, for the payment of the same, from the importation, to be paid by four equal and quarterly payments; or in case such importer shall pay ready money he shall have after the rate of ten pounds per centum of the said duty for a year abated to him; and if the goods and merchandizes aforesaid, imported as aforesaid, for which the duties hereby granted, paid or secured at the importation thereof, be again exported by any merchant English, within twelve months, or by stran-

Merchant to give security to pay in a year's time, or 10l. per cent. rebated for present payment.

These twelve and nine months

gers

enlarged to
three years, by
7 Geo. 1. stat.
1. c. 21. s. 10.

Rebate to ex-
porter of am-
ber beads, &c.

Brandy im-
ported in ves-
sels not 60
gallons for-
feited.

Duties to be
paid into the
Exchequer
weekly.

W. & M.
11. 2. c. 4.

The sum of
5 l. per rool.
upon raisins,
and 2 l. 10 s.
upon currants
only.

New duties
laid by 8 Anne,
c. 7.

The length
and breadth
of calico
settled.

gers within nine months after the importation, then the aforesaid duty shall be wholly repaid, or the security vacated, as to what shall be so exported, except all brandy, for which the aforesaid duty shall not be repaid.

VII. Provided nevertheless, That the several duties charged by this act upon all amber beads, amber rough, coral beads, and polished coral, and all cowries, shall be repaid to the merchant exporting the same within three years after the importation thereof; any thing in this act contained to the contrary in any wise notwithstanding.

VIII. And for preventing the frauds frequently used in importing of strong waters, spirits, *aqua vite*, or brandy, in small quantities, whereby the same is more easily conveyed away without payment of the duties thereof; be it enacted, That from and after the five and twentieth day of *March*, one thousand six hundred ninety three, no brandy, single or double, shall be imported from parts beyond the seas, in any vessel or cask, which shall not contain sixty gallons at the least, upon pain of forfeiting the said brandy, or the value thereof, so to be imported as aforesaid, whereof one half shall be to their Majesties, and the other half to such persons as shall inform or sue for the same, to be recovered of the importer or proprietor thereof by action of debt, bill, plaint, or information, in any of their Majesties courts of record at *Westminster*, wherein no *essoins*, *wager of law*, or protection shall be allowed, nor any more than one *imparlance*.

IX. And be it further enacted, That all and every the officer and officers, who shall be concerned in levying the duties arising by this act, do keep a separate and distinct account thereof, and pay the same in *specie* into their Majesties *exchequer* weekly; and upon neglect and refusal of the same, every officer offending shall be forejudged from, and shall forfeit his place or office.

X. And whereas by the said act, intituled, An act for granting to their Majesties certain impositions on all *East India* goods and merchandize, and upon all wrought silks, and upon several other goods and merchandize, to be imported after the five and twentieth day of *December*, one thousand six hundred and ninety, the sum of ten pounds is imposed on every hundred pounds value of grocery ware and drugs, wherein the several sorts of raisins, mentioned in the said book of rates, are included, and likewise the sum of five pounds for every hundred pounds value of currants, which is found by experience to lessen the importation thereof: Wherefore for remedy thereof, and the encouragement of merchants to import the said goods, be it enacted, That from and after the five and twentieth day of *March*, one thousand six hundred ninety and three, and thenceforth, during the continuance of the said act, the sum of five pounds only shall be paid for every hundred pounds value of raisins of any sort to be imported after the said time, over and above the rates thereon charged in the said book of rates; and fifty shillings, and no more, for every hundred pounds value of currants imported after the said time, and thenceforth during the continuance of the last mentioned act, over and above the rates charged thereon in the said book of rates (the said act, or any thing therein contained to the contrary, notwithstanding) the same to be collected as in and by the said act is directed and appointed.

XI. And whereas by the said book of rates a value is imposed on every piece of calico, without mention of the length whereof such piece should consist; be it further enacted, That no piece of calico imported from and after the first day of *March*, one thousand six hundred ninety two, during the continuance of the said last recited act, of the breadth of one yard and a quarter, or under, shall exceed in length ten yards; and no piece of calico imported after the said time, during the continuance of the said act, above that breadth, shall exceed six yards; and if any piece of calico shall exceed those lengths, the same shall be rated according to the respective length of ten yards, and six yards for each piece, and pay for the same in that proportion for a greater or lesser quantity, according to the sum rated upon each piece

piece of calico in the said book of rates; and that the subsidy, as well as the additional duties upon calicoes by the said last recited act appointed, shall be collected and paid according to that admeasurement of each piece of calico so imported from and after the said time, and not otherwise; any thing in the said book of rates or in the said act to the contrary notwithstanding.

XII. And for the better ascertaining, explaining, and settling the measures of East country linen, be it enacted, That all linen of Prussia, Polonia, or any part of the East country (except Russia) above the breadth of three quarters and half quarter of a yard, shall pay as broad Germany linen, during the continuance of the said last recited act; and all whited hinderlands from the same countries, under that breadth, shall pay during the said time, as narrow East country linen.

Measure of East country linen settled.

XV. Provided always, and be it enacted by the authority aforesaid, That the officers of the customs shall not take or receive from the merchant exporting any of the commodities chargeable by this or any other act with any additional duties, above what is chargeable by the book of rates, any fee or reward for passing any debenture for repayment of the duties to be paid back on exportation, according to the said acts, but shall only receive such fees as were payable for debentures for the repayment of the half subsidy, according to the book of rates, and no more: nor shall any fee or reward be taken for any oath to be administered at any custom house upon this act.

XVIII. And be it further enacted and ordained by the authority aforesaid, That all and every the officer and officers, who shall be concerned in the levying, collecting, and receiving the duties arising by this act, do keep a separate and distinct account thereof, and pay the same in specie into the receipt of their Majesties Exchequer weekly on Wednesday in every week, unless it be an holiday, and then the next day after which shall not be an holiday; and upon neglect or refusal of the same shall incur the penalties, forfeitures, damages, and costs, as other the officers of the Exchequer herein after mentioned shall be liable to; which monies so paid in, shall be applied to the uses hereafter mentioned in this act, and no otherwise.

Money to be paid into the Exchequer weekly.

XXIII. And be it enacted by the authority aforesaid, That out of the money which shall be levied and paid into the receipt of the Exchequer, as well upon loan as otherwise, by virtue of this act, or any other act of this session of parliament for granting aids or supplies to their Majesties (other than an act, intituled, *An act for granting to their Majesties an aid of four shillings in the pound for one year, for carrying on a vigorous war against France*) the sum of twelve hundred twenty six thousand five hundred and sixteen pounds ten shillings, shall be applied and appropriated, and is hereby appropriated to and for the payment of officers and seamen that have served, and shall serve in their Majesties navy royal, and for the paying for stores, provisions, and victuals, supplied and to be supplied for the said navy, and to and for the expences of their Majesties office of ordnance in respect to naval affairs, and for other necessary uses and services performed and to be performed in and for the said navy, and not otherwise. And if any officer in any way belonging to their Majesties revenue, or to the exchequer, navy, or ordnance respectively, shall wittingly and wilfully divert or misapply any part of the money hereby appropriated, to any other purpose than to the uses hereby directed, contrary to the true intent of this act, such officer and officers so offending, shall forfeit his and their office and place, and is and are hereby disabled and made incapable to hold or execute the said office, or any other office whatsoever.

1,226,516l. 10s. appropriated out of this year's tax to the navy.

Punishment upon officer misapplying.

XXV. And as well that the revenue of the customs may be more duly and regularly answered, as to render the several imposts, granted by this present act, a more effectual supply to their Majesties; be it further enacted by the authority aforesaid, That as well the commissioners as the patent officers, and any of their deputies, clerks, or servants, who have or shall have any employment in or about their Majesties customs, shall, before the nineteenth

An oath to be taken by the commissioners of the customs.

day of *April* next, or at their respective admissions hereafter to such employment, take their corporal oaths for the true and faithful execution, to the best of their knowledge and power, of their several trusts and employments committed to their charge and inspection, and that they will not take or receive any reward or gratuity, directly or indirectly, other than their respective salaries, and what is or shall be allowed them from the crown, or the regular fees established by law, for any service done or to be done in the execution of their employment in the customs upon any account whatsoever.

Anno quarto & quinto

**GULIELMI & MARIÆ,
REGIS & REGINÆ.**

C A P. X.

An act for prohibiting the importation of all foreign hair buttons.

13 & 14 Car. 2.
c. 13.

WHEREAS by an act made in the fourteenth year of the reign of his late Majesty King Charles the Second, intituled, An act prohibiting the importation of foreign bone-lace, cut-work, imbroidery, fringe, band-strings, buttons, and needle-work, amongst other things in the said act mentioned, all foreign buttons made of thread or silk are prohibited to be imported and sold in the kingdom of England, or dominion of Wales: and whereas since the making of the said act, hair buttons are chiefly used and worn, and the button makers of England do make better hair buttons than any are imported from foreign parts, and are able to supply this kingdom with greater quantities of them than they can make use of; yet because buttons made of hair are not expressly mentioned in the said act (although they were thereby intended to be prohibited) many persons who are enemies to the manufactures of this kingdom, taking advantage of the said omission, do daily import such great quantities of hair buttons, that the button trade of England is very much decayed, and many thousands of poor people, that were formerly kept at work in the said trade, are like to perish for want of employment, and all the other mischiefs mentioned in the said act, which relate to the button trade, and were thereby intended to be remedied, are become as great as they were at the time of the making of the said act; for redress whereof, and the more effectual prevention of the like mischiefs for the future;

Foreign hair
buttons not to
be imported,
&c.

II. Be it enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the five and twentieth day of *March*, in the year of our Lord one thousand six hundred ninety and three, no foreign buttons made or to be made of hair, nor any other foreign buttons whatsoever, shall be imported, brought in, sent, or conveyed into the kingdom of England, dominion of *Wales*, or port or town of *Berwick upon Tweed*, or bartered, sold, exchanged, or offered to be bartered, sold, or exchanged, upon pain of forfeiting all the said buttons so imported, brought in, bartered, sold, or exchanged, or offered to be bartered, sold, or exchanged, and upon such further and other pains, penalties and forfeitures, as are mentioned, contained, and expressed in the said recited act; one moiety of all which forfeitures to be to the use of our sovereign lord and lady the King and Queen, their heirs and successors, and the other moiety thereof to the person or persons that shall sue for the same in any of their Majesties courts of record, by bill, plaint, action of debt, information, or otherwise, wherein no essoin, protection, or wager of law shall be allowed.

III. And

III. And be it further enacted by the authority aforesaid, That for the preventing the importing, bartering, selling, vending, or exposing to sale any foreign buttons whatsoever, the justices of the peace within the kingdom of *England*, dominion of *Wales*, or port or town of *Berwick upon Tweed*, within their several and respective counties, cities, and towns corporate, have the same authority and power, and the same authority and power is hereby given unto the said justices, to issue forth their warrants, to seize, or cause to be seized all foreign buttons whatsoever, as by the said act is given unto them for the seizing of foreign buttons made of thread or silk, and other the manufactures in the said act mentioned.

Justices of
peace have
power to seize.

Anno quarto & quinto

GULIELMI & MARIAE,

REGIS & REGINAE.

C A P. XV.

An act for continuing certain acts therein mentioned, and for charging several joint stocks.

Most gracious Sovereigns,

WE your Majesties most dutiful and loyal subjects, the commons in parliament assembled, for a further supply to your Majesties for the more effectual prosecuting the present war against *France*, have cheerfully and unanimously given and granted unto your Majesties the impositions and duties hereafter mentioned, for and during the respective terms hereafter expressed; and do beseech your Majesties to accept thereof, and that it may be enacted:

II. And be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That the several impositions and duties upon wines and vinegar, granted by an act made in the first year of the late King *James*, intituled, *An act for granting his Majesty an imposition upon all wines and vinegar, imported between the four and twentieth day of June, one thousand six hundred eighty five, and the four and twentieth day of June, one thousand six hundred ninety and three*; which said act, by an act of this present parliament, made in the second year of their Majesties reign, was continued from the three and twentieth day of *June*, one thousand six hundred and ninety three, until the four and twentieth day of *June*, one thousand six hundred ninety six, shall be continued from the three and twentieth day of *June*, one thousand six hundred and ninety six, until the four and twentieth day of *June*, one thousand six hundred and ninety eight, and no longer: and that the said first mentioned act, and all powers, provisions, penalties, articles, and clauses therein contained, shall continue and be of full force and effect, until the said four and twentieth day of *June*, one thousand six hundred and ninety eight, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said duties hereby continued, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if all and every the clauses, matters, and things in the said act contained, had been again repeated in this act, and particularly enacted.

Duties upon
wine and
vinegar.

III. And be it further enacted by the authority aforesaid, That the rates and duties and impositions for all sorts of tobacco granted by an act made in the first year of the reign of the late King *James*, intituled, *An act for granting to his Majesty an imposition upon all tobacco and sugar, imported between the four and twentieth day of June, one thousand six hundred eighty five,* and

Duties upon
tobacco and
sugar.
1 Jac. 1. c. 3.

and the four and twentieth day of June, one thousand six hundred ninety three, which said act (as for and concerning the said duties and impositions upon tobacco only) by an act of this present parliament, made in the second year of their Majesties reign, was continued from the said three and twentieth day of June, in the said year one thousand six hundred ninety three, until the four and twentieth day of June, one thousand six hundred ninety six, shall be continued from the said three and twentieth day of June, one thousand six hundred and ninety six, until the four and twentieth day of June, one thousand six hundred and ninety eight, and no longer; and that the said act made in the first year of the late King James, for granting the said impositions upon tobacco and sugar, as for and concerning tobacco only, and all powers, provisions, penalties, articles, and clauses therein contained, concerning the said rates and duties upon all sorts of tobacco, shall continue and be of full force and effect, until the said four and twentieth day of June, one thousand six hundred and ninety eight; and shall be applied, practised, and executed for the raising, levying, executing, answering, and paying the said duties upon tobacco hereby continued, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if the said act, and all and every the clauses, matters, and things therein particularly contained, had been again repeated in this act, and particularly enacted for this purpose.

Duties upon
East India
goods, &c.
2 W. & M.
ff. 2. c. 4. con-
tinued till 1697.
3 Jac. 2. c. 3.

IV. And be it further enacted by the authority aforesaid, That the several additional and other rates, impositions, duties, and charges, upon the several sorts of goods and merchandize granted by an act of this present parliament made in the second year of their Majesties reign, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all unwrought silks, and several other goods and merchandize, to be imported after the five and twentieth day of December, one thousand six hundred and ninety;* and which were thereby to have continuance until the tenth day of November, one thousand six hundred ninety five, shall be continued from the ninth day of November, one thousand six hundred ninety five, and shall be raised, levied, collected, answered, and paid unto their Majesties, their heirs and successors, until the tenth day of November, one thousand six hundred ninety seven; and that the said act, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all unwrought silks and several other goods and merchandize, to be imported after the five and twentieth day of December, one thousand six hundred and ninety,* and all powers, provisions, penalties, articles, and clauses therein contained, shall continue and be of full force and effect, until the said tenth day of November, one thousand six hundred ninety seven, and shall be applied, practised, and executed for the raising, levying, collecting, answering, and paying the said duties hereby continued, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if the said last mentioned act, and all and every the clauses, matters, and things therein contained, had been again repeated in this act, and enacted particularly; except only as to such part of the said impositions touching which other provisions or alterations are or shall be made, by any other act of this present session of parliament, which other provisions or alterations are to be observed, and to continue, during the continuance of this present act.

Persons inter-
ested only to
swear to de-
benture for
rebate.

XIII. And be it further enacted by the authority aforesaid, That from and after the sixth day of April, one thousand six hundred ninety and three, no person be admitted to swear to a debenture for any duties to be drawn back upon re-exportation, but he who is the true exporter, as being either interested in the propriety and hazard of the goods on the exportation, or as being employed by commission, is concerned in the direction of the voyage, so as to be able to judge that the goods are really and bona fide exported, and not landed, nor intended to be re-landed in the kingdom of England, dominion of Wales, or town of Berwick upon Tweed.

XIV. And whereas it is found by experience, That great quantities of goods are daily imported from foreign parts in a fraudulent and clandestine manner, without paying the customs and duties due and payable to their Majesties, and the same hath of late been much increased and promoted by ill men, who, notwithstanding the laws already made, do undertake as insurers, or otherwise, to deliver such goods so clandestinely imported, at their charge and hazard, into the houses, warehouses, or possession of the owners thereof: For the preventing so great a mischief, be it enacted by the authority aforesaid, That all and every person or persons whatsoever, who, by way of insurance or otherwise, shall undertake or agree to deliver any goods or merchandizes whatsoever, to be imported from parts beyond the seas, at any port or place whatsoever within this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, without paying the customs and duties that shall be due and payable for the same at such importation, or any prohibited goods whatsoever, or in pursuance of such insurance, undertaking or agreement, shall deliver, or cause or procure to be delivered, any prohibited goods, or shall deliver or cause or procure to be delivered, any goods or merchandizes whatsoever, without paying such duties and customs as aforesaid, knowing thereof, and all and every their aiders, abettors, and assistants, shall, for every such offence, forfeit and lose the sum of five hundred pounds, over and above all other forfeitures and penalties to which they are liable by any act already in force.

Five hundred pounds penalty on person insuring to import prohibited goods, or goods without custom.

XV. And be it further enacted by the authority aforesaid, That all and every person or persons whatsoever, who shall agree to pay any sum or sums of money for the insuring or conveying any goods or merchandizes that shall be so imported, without paying the customs and duties due and payable at the importation thereof, or of any prohibited goods whatsoever, or shall receive or take such prohibited goods into his or their house or warehouse or other place on land, or such other goods, before such customs and duties are paid, knowing thereof, shall also for every such offence forfeit and lose the like sum of five hundred pounds; the one half of the said forfeitures to be to their Majesties, and the other half to the informer, or such person or persons as shall sue for the same.

Five hundred pounds penalty upon person who shall be so insured.

XVI. And be it further enacted by the authority aforesaid, That if the insurer, conveyor, or manager of such fraud, be the discoverer of the same, he shall not only keep and enjoy the insurance money or reward given him, and be discharged of the penalties to which he is liable by reason of such offence, but shall also have to his own use one half of the forfeitures hereby imposed upon the party or parties making such insurance or agreement, or receiving the goods as aforesaid; and in case no discovery shall be made by the insurer, conveyor or manager as aforesaid, and the party or parties insured or concerned in such agreement shall make discovery thereof, he shall recover and receive back such insurance money or *premium*, as he hath paid upon such insurance or agreement, and shall have to his own use one moiety of the forfeitures imposed upon such insurer, conveyor, or manager as aforesaid, and shall also be discharged of the forfeitures hereby imposed upon him or them.

Reward to insurer, discovering.

XVII. And be it enacted, That all the said penalties and forfeitures shall be recoverable according to the course of the court of *Exchequer*, in like manner as other penalties and forfeitures in like cases are recoverable.

Manner of recovering the penalty.

XVIII. Provided, That no penalty hereby inflicted shall be recoverable, unless the same be prosecuted within twelve months after the time such fact was committed; any thing in this act to the contrary notwithstanding.

Provido that prosecution be within twelve months.

Anno quarto & quinto

GULIELMI & MARIAE,

REGIS & REGINÆ.

C A P. XVII.

An act for the regaining, encouraging, and settling the Greenland trade.

WHEREAS the trade to Greenland and the Greenland seas, in the fishing for whales there, hath been heretofore a very beneficial trade to this kingdom, not only in the employing great numbers of seamen and ships, and consuming great quantities of provisions, but also in the bringing into this nation great quantities of oil, blubber, and fins:

II. And whereas neighbouring nations do yearly make great advantage thereby, not only supplying themselves with that sort of oil and fins, but by vending into other parts great quantities thereof, and particularly into this kingdom, where the said trade is now quite decayed and lost:

III. And whereas several merchants of this kingdom did heretofore endeavour to settle and regain the said trade, and for their encouragement therein, it was by an act of parliament, made in the five and twentieth year of the reign of his late majesty King Charles the Second, intituled, An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade, (amongst other things) enacted, That in regard there was then great want of barponiers and seamen skilled and exercised in the trade of whale-fishing, it should and might be lawful for any ship or vessel truly belonging to England, Wales, or the town of Berwick upon Tweed, and whereof the master should be an Englishman, and inhabiting within the places aforesaid, from and after the first day of May, which was in the year of our Lord one thousand six hundred seventy and three, and until the five and twentieth day of March, which was in the year of our Lord one thousand six hundred eighty and three, employed for the catching of whales, during such voyage, to be navigated with one moiety of the barponiers and one moiety of the rest of the mariners only English, and yet to pay no further or other custom for the oil, blubber, or fins, caught or imported in such ship or vessel, than if such ship or vessel had been navigated with three fourths of the mariners English; which said act was by another act of parliament made in the second year of their present Majesties reign, intituled, An act for granting to their Majesties a subsidy of tonnage and poundage, and other sums of money payable upon merchandizes exported and imported, continued for four years:

2 W. & M.
ff. 1. c. 4.

IV. And whereas several merchants and other persons of this kingdom were by the first recited act encouraged to fit out and send to the said Greenland seas some ships or vessels for the catching of whales, whereby some small quantities of oil, blubber, and whale fins were imported into this kingdom, but they not being able to carry on the said trade upon their single or separate interests, in regard that the neighbouring nations did yearly send far greater numbers of ships into those seas, the said merchants and other persons of this kingdom were forced to desist from following the said trade, which is now wholly ingrossed by foreigners; and since the expiration and revival of the said act, there have not been any ships sent from England to the said Greenland seas, or any oil, blubber, or whale fins imported into England, but such as have been bought of foreigners, whereby great sums of money are yearly drawn out of England for those commodities, and the rates and prices which are now paid for the same, are now above six times more than heretofore they were, and the said trade having been for above these twelve years last past wholly lost to this kingdom, there are very few or no Eng-

lish barponiers or English seamen skilled and exercised in the said trade of whale-catching, so that the said trade cannot now be regained to this kingdom, nor can be carried on by or without the assistance of foreign barponiers and seamen, or upon the single interests or stocks of any particular persons, or by any other way than by a joint stock:

XXVII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the said company hereby established, and for all and every the ships and vessels belonging to or employed by the said company, and truly belonging to *England, Wales*, or the town of *Berwick upon Tweed*, and whereof the masters shall be *Englishmen*, and inhabiting within the places aforesaid, and for no other ship or vessel whatsoever, from and after the first day of *May*, in the year of our Lord one thousand six hundred and ninety three, and until the first day of *October*, which shall be in the year of our Lord one thousand seven hundred and seven, employed for the catching of whales in the *Greenland* seas, and other the seas and places aforesaid, during such their voyages, to be navigated with one third of the mariners *English* at the least, and yet to pay no further or other custom for the oil, blubber, or fins, caught and imported in such ships or vessels, than if such ships or vessels had been navigated with three fourths of the mariners *English*; any law, statute, or usage to the contrary in any wise notwithstanding.

Ships to
Greenland
may be navi-
gated with
one third
English.
Enlarged by
1 *Annæ*, stat. 1.
c. 16.

XXVIII. Provided always, and it is hereby further enacted by the authority aforesaid, That no *English* ship or other vessel belonging to *England, Wales*, or the town of *Berwick upon Tweed*, and which shall belong to and be employed by the said company, in the catching of whales in the *Greenland* seas, and other the seas and places aforesaid, and importing whale oil, or blubber, or other fish oil, or whale fins of *Greenland*, or those seas, or other the seas and places aforesaid, shall enjoy any benefit or privilege by this act, unless such ship or vessel did proceed on her voyage for *Greenland* and those seas, or for other the seas or places aforesaid, from *England* or *Wales*, or the town of *Berwick upon Tweed*, and was victualled for the said voyage in some of those places, to be attested by the collector of the port where the same ship or vessel was victualled. Continued by 1 *Annæ*, st. 1. c. 16.

Anno quarto & quinto

GULIELMI & MARIAE,
REGIS & REGINÆ.

C A P. XXIV.

An act for reviving, continuing, and explaining several laws therein mentioned, which are expired and near expiring.

SECT. III. **A**ND be it further enacted by the authority aforesaid, That an act made in the eighteenth year of the reign of the late King *Charles* the Second, intituled, *An act for encouraging of coinage*, and continued by another act made in the five and twentieth year of the reign of the said late King *Charles*, intituled, *An act for continuing a former act concerning coinage*; both which said acts were revived by an act made in the first year of the reign of the late King *James*, and were enacted to have continuance for the space of seven years, to commence from the first day of *August*, one thousand six hundred eighty five, and until the end of the first session of parliament then next following, shall be and are by virtue of this act continued, and shall be in force for the space of seven years, from the thirteenth day of *February*, one thousand six hundred ninety two, and from

18 *Car.* s. c. 5.
about coinage,
continued by
25 *Car.* s. c. 3.
both which
acts are conti-
nued for seven
years by 1 *Jac.*
s. c. 7. further
continued for
seven years.
19 *Geo.* 2.
c. 14.

from thence unto the end of the first session of parliament then next following, and no longer.

22 & 23 Car. 2.
c. 26. continu-
ed for 7 years,
by 1 Jac. 2. c.
17. f. 19. and
hereby further
continued for
7 years.
Made perpet-
ual with 13
Car. 2. c. 4.
by 5 Geo. 1.
c. 11.

VI. And be it further enacted by the authority aforesaid, That an act made at the session of parliament holden in the said two and twentieth and three and twentieth years of the reign of the late King Charles the Second, intituled, *An act to prevent the planting of tobacco in England, and for regulating the plantation trade*, which by an act made in the first year of the late King James was enacted to have continuance from the first day of the then present session of parliament, for seven years, and from thence to the end of the next session of parliament, shall, by virtue of this act, continue, and shall be in force for the space of seven years from the said thirteenth day of February, one thousand six hundred ninety two, and from thence to the end of the next session of parliament.

1 W. & M.
ff. 1. c. 32.
about expor-
tation of wool,
continued for
three years,
7 W. 3. c. 28.
9 W. 3. c. 40.
Wool not to
be imported
from Ireland
to Exeter.

X. And be it further enacted, That an act made in the first year of their Majesties reign, intituled, *An act for the better preventing the exportation of wool, and encouraging the woollen manufacture of this kingdom*, and every clause, article, and thing therein contained (other than and except such part of the said act as relates to the free exportation of the woollen manufacture) shall be and is hereby continued, and shall be in force for the term of three years, from the thirteenth day of February, one thousand six hundred ninety two, and from thence to the end of the next session of parliament, and no longer. Provided always, That no wool shall be imported from the kingdom of Ireland into the port of Exeter; any thing in this act, or in any former act, statute, or provision to the contrary in any wise notwithstanding.

Anno quinto

GULIELMI & MARIAE,
REGIS & REGINAE.

C A P. II.

An act for repealing such parts of several former acts, as prevent or prohibit the importation of foreign brandy, aqua vitæ, and other spirits, and bacon, except from France.

Custom upon
bacon import-
ed.
4 & 5 W. & M.
c. 5.
13 Car. 2.
c. 2.

SECT. IV. **A**ND whereas there was further granted to their Majesties, by the said first recited act, four pence for every pound of bacon imported within the time limited, by the said act, which could not be answered to their Majesties, because the importation of bacon is prohibited by one act of parliament made in the eighteenth year of the reign of the late King Charles the Second, intituled, *An act against importing cattle from Ireland, and other parts beyond the seas, and fish taken by foreigners*; and by one other act made in the twentieth year of his said late Majesty's reign, intituled, *An additional act against the importation of foreign cattle*; be it enacted by the authority aforesaid, That the said sum of four pence for every pound of bacon imported, granted to their Majesties by the said act, shall be paid and answered to their Majesties from the first day of this present session of parliament, for and during the continuance of the said act; any thing in the said recited acts of the eighteenth and twentieth of the said King Charles the Second, or any other law or statute to the contrary notwithstanding.

Anno

Anno quinto & sexto

GULIELMI & MARIÆ,
REGIS & REGINÆ.

CAP. XVII.

An act for the exportation of iron, copper, and mundick metal.

WHEREAS by several statutes, the one made in the eight and twentieth year of the reign of Edward the Third, and the other in the three and thirtieth year of the reign of King Henry the Eighth, and another in the second year of the reign of Edward the Sixth, late Kings of England, iron, copper, and bell-metal, are prohibited to be exported out of this realm, under several penalties in the said statutes respectively contained: For the better encouragement of the working of copper mines within their Majesties dominions;

II. Be it, therefore enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the five and twentieth day of March, one thousand six hundred ninety four, it shall and may be lawful to and for any person or persons whatsoever, bodies politick or corporate, to ship and export all and all manner of iron, copper, or mundick metal out of this realm of England, dominion of Wales, or town of Berwick upon Tweed; except unto or for the use of the French King, or any of his subjects residing within his dominions, or in to or for any port or place within his said dominions, during the present war between their Majesties and the French King, paying the duties and customs by law payable for the same; the said recited statutes, or any other statute, law or usage, to the contrary thereof in any wise notwithstanding.

III. Provided, That this act shall not extend to the exportation of any pot-metal, gun-metal, shruff-metal, or any old metal, or any mixture therewith, or of any copper or other metal than what is made of English ore only.

28 Ed. 3. c. 5.
33 H. 8. c. 7.
2 & 3 Ed. 6.
c. 37.

Iron, &c. to
be exported,
By 7 Annæ,
c. 8. s. 8. Bri-
tish Copper may
be exported
duty free.

Pot-metal, &c.
excepted.

Anno sexto

GULIELMI & MARIÆ,
REGIS & REGINÆ.

CAP. I.

An act for granting to their Majesties a subsidy of tonnage and poundage, and other sums of money payable upon merchandizes exported and imported.

Most gracious Sovereigns,

THE commons, assembled in parliament, reposing trust and confidence in your Majesties, for the guarding and defending of the seas against all persons who shall attempt to invade this your realm, or to disturb your subjects in their trade and commerce, towards the defraying the necessary charge thereof, and also for the better enabling your Majesties to prosecute the present war against the French King with vigour, have cheerfully and unanimously given and granted, and do hereby give and grant unto your

Made perpetual
1 Geo. 1.
c. 12.
9 Ann. c. 6.
3 Geo. 1.
c. 7.

12 Car. 2.
c. 4.

Tonnage and
poundage
given for five
years.

12 Car. 2.
c. 4: revived.

Several acts
revived for
five years.

12 Car. 2.
c. 19:
13 & 14
Car. 2: c. 11.
22 Car. 2:
c. 13.

25 Car. 2.
c. 6.

25 Car. 2.
c. 7.

1 Jac. 2.
c. 19.

Goods landed
upon 25 De-
cember to pay
duty.

Majesties the subsidy of tonnage and poundage, and other sums of money given and granted unto his late Majesty King Charles the Second for his life, by an act of parliament made in the twelfth year of his reign, intituled, *A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandize exported and imported*, according to the rates in the said act mentioned, and rules and orders thereunto annexed (other than such concerning which it is otherwise provided or ordained by an act made in the last or in this present parliament) and do most humbly beseech your Majesties, that it may be enacted;

II. And be it enacted by the King's and Queen's most excellent majesties, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the aforesaid subsidy of tonnage and poundage, and other sums of money payable upon merchandize, be levied, collected and paid unto their Majesties for the term of five years, and no longer, to commence on the twenty sixth day of December, in the year of our Lord one thousand six hundred ninety four, and that the aforesaid act, and every article, rule and clause therein mentioned, and also an order of the commons in parliament assembled, made in pursuance of the rules and orders annexed to the aforesaid act, for settling of officers fees, dated the seventeenth of May, one thousand six hundred sixty two, and signed by Sir Edward Turner then speaker, shall be of full force and effect to all intents and purposes, during the said term of five years, as fully and in like manner, as if the same were particularly and at large recited and set down in the body of this act.

III. And be it further enacted by the authority aforesaid, That an act of parliament made in the twelfth year of the reign of the said King Charles the Second, intituled, *An act to prevent frauds and concealments of his Majesty's customs and subsidies*: as also an act made in the fourteenth year of the reign of the said late King, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*: and also an act made in the two and twentieth year of the reign of the said late King Charles the Second, intituled, *An act for improvement of tillage, and the breed of cattle*: and also one other act made in the twenty fifth year of the reign of the said late King Charles the Second, intituled, *An act for taking off aliens duty upon commodities of the growth, product, and manufacture of the nation*: and also one other act made in the said twenty fifth year of the said late King Charles the Second, intituled, *An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade*: and also one other act made in the first year of the late King James the Second, intituled, *An additional act for improvement of tillage*; be of full force and effect during the said term of five years: Provided nevertheless, and be it declared and enacted, That nothing herein contained shall be construed or taken to determine any articles or clauses in any of the before mentioned acts, which were appointed and intended to be perpetual, or which are continued by any act of parliament, for any time which will not expire within the said term of five years, but that the same and every of them shall continue and remain in force, as if this present act had not been made; but such of the said acts, and such clauses in any of them, as would otherwise determine within the said term of five years, shall hereby be revived, and stand, continue, and be in force for the said term of five years only, and no longer.

IV. Provided nevertheless, and be it further enacted by the authority aforesaid, That if any goods, wares or merchandize, shall happen to be imported into this kingdom upon the five and twentieth day of December, one thousand six hundred ninety four, and not landed or put on shore upon the said day, all the said goods so imported, and not landed, shall be subject unto like duties, rates, payments and penalties, as if the same had been imported after the commencement of this grant; any thing herein contained to the contrary notwithstanding.

V. And be it further enacted by the authority aforesaid, That two of their Majesties commissioners of the customs, first named in the commission, whereby they are now authorised to act, shall respectively take their corporal oaths before the chancellor or chief baron of the *Exchequer*, or master of the rolls for the time being; which they and every of them respectively are hereby authorised and required to administer to them, on or before the first day of *January* next ensuing, for the true and faithful execution, to the best of their knowledge and power, of their several respective trusts committed to their charge and inspection, and that they will not take or receive any reward or gratuity, directly or indirectly, other than their respective salaries, and what is or shall be allowed them from the crown, or the regular fees established by law, for any service done or to be done in the execution of their employment in the customs, on any account whatsoever. And every other of the said commissioners, and the patent officers, and every of their deputies, clerks or servants, and all other officers who have or shall have any employment in or about their Majesties customs within the port of *London*, shall, before the first day of *February* next ensuing, or at their respective admissions hereafter to their respective employments, take the said oath before any two commissioners of the customs, who are hereby authorised to administer the same unto them, after they shall themselves have taken the said oath as aforesaid. And all and every such other patent officers, and every of their deputies, clerks or servants, and all other officers who have or shall have any employment in or about their Majesties customs in the out-ports, or elsewhere, shall, before the five and twentieth day of *March* next ensuing, or at their respective admissions into their respective employments, take the said oath before two justices of the peace, in the county, town, or place, where his or their employments shall be, who are hereby authorised and required to administer the same accordingly. And when any new commission shall be at any time hereafter made or granted for the constituting of commissioners of the customs, the said oath shall be administered and taken in like manner by the several and respective new commissioners, as is before directed. And if any of the said commissioners or officers, their deputies, clerks or servants, shall neglect or refuse to take the said oath in such manner as is hereby directed and appointed, every such person so refusing or neglecting shall forfeit such his office or employment.

Commissioners and officers of customs to take oath of execution, upon penalty of forfeiting their office.

VI. And be it further enacted by the authority aforesaid, That the persons hereby respectively authorised and required to administer the oath hereby appointed to be taken, shall certify the taking thereof to the next general quarter sessions of the peace, to be held for the county, city, or place, where such oath shall be administered and taken; which certificate shall be recorded and kept amongst the rolls of the said general quarter sessions.

Certificate of oath taken to be returned to the sessions.

VII. And lest any doubt should arise by the intermission or discontinuance of the duties hereby granted, whether debentures for any goods and merchandize exported, or any allowances or abatements for any damage or defects upon any goods or merchandize imported, or for over-entries, which according to the ordinary course of the customs ought to have been made or paid, shall be due and payable out of the duties hereby granted; it is hereby further enacted, That all such debentures, allowances and abatements, as have incurred or grown due, according to the common rules and course of the customs, since the four and twentieth day of *December*, in the year of our Lord one thousand six hundred and ninety, shall still remain due and payable, and be allowed in their ordinary course, as if no such intermission or discontinuance had been made.

Debentures, &c. due since December 24, to be paid.

Anno sexto & septimo

GULIELMI III. Regis.

C A P. VII.

An act for granting to his Majesty several additional duties upon coffee, tea, chocolate, and spices, towards satisfaction of the debts due for transport service for the reduction of Ireland.

The new duty.
Continued 12 &
13 W. 3. c. 11.
7 Annæ, c. 7.
s. 26.

WHEREAS for the reducing the kingdom of Ireland to its due obedience to his Majesty, several ships of his Majesty's subjects were hired for transporting forces, ammunition, and provisions into the said kingdom; to the several owners of which said ships there is due the sum of three hundred thirty thousand seven hundred sixty nine pounds, ten shillings and seven pence principal money, as appears by a report made to the house of commons by the commissioners appointed by one act of parliament made in the fifth and sixth years of the reign of King William and Queen Mary, intituled, An act for appointing and enabling commissioners to examine, take, and state the publick accounts of the kingdom: we your Majesty's most dutiful and loyal subjects, the commons in parliament assembled, being willing that a fund may be raised for the answering and paying to your Majesty's said subjects, the several and respective owners of the said ships, interest for the said money, from the first day of May, one thousand six hundred ninety five, for the space of three years, after the rate of five pounds for the interest of every hundred pounds for one whole year, and so proportionably for any greater or lesser sum, do hereby give and grant unto your Majesty the additional and other duties and impositions upon the several sorts of goods and merchandizes herein specified, which shall be imported into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, during such time, and in such manner and form, as herein-after followeth, and do humbly pray your Majesty that it may be enacted:

Duties upon
several goods
given.

Coffee per 100
wt. 2l. 16s.

Cocoa from
English plan-
tations per
100 wt. 2l.
16s.
other cocoa,
4l. 4s.
Chocolate per
lb. 1s.
Cocoa paste
per lb. 2s.
Tea imported
from the place
of its growth,
per lb. 1s.
other tea per
lb. 2s. 6d.

II. And be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That there shall be answered and paid to his Majesty, his heirs and successors, for the several goods and merchandizes hereafter mentioned, which shall be imported into this kingdom of England, dominion of Wales, or town of Berwick upon Tweed, at any time after the first day of May, in the year of our Lord one thousand six hundred ninety five, and before the second day of May, in the year of our Lord one thousand six hundred ninety eight, over and above all duties already payable for the same, at the custom-house, the further rates and sums following; that is to say, (1) For every hundred weight of coffee imported as aforesaid, accounting one hundred and twelve pounds to the hundred, fifty six shillings of lawful English money. (2) For every hundred weight of cocoa nuts imported, and containing as aforesaid, from any the plantations belonging to the crown of England, fifty six shillings. (3) For every hundred weight of cocoa nuts imported, and containing as aforesaid, from any other country or place, from whence they may by law be imported, four pounds and four shillings of like lawful English money. (4) For every pound of chocolate ready made, imported as aforesaid, one shilling. (5) For every pound of cocoa paste imported as aforesaid, two shillings. (6) For every pound of tea regularly imported as aforesaid, from whence the same might have been lawfully imported before the making of this act, one shilling. (7) For every pound of tea imported as aforesaid, from Holland, or any other country, not the place of its growth, or

or usual shipping, two shillings and six pence *per* pound weight; and so proportionably for any greater or lesser quantity of any of the commodities imported as aforesaid respectively. (8) For all nutmegs, cinnamon, cloves, and mace, imported as aforesaid, five pounds for every hundred pounds value thereof, according to the several values charged on them respectively in the book of rates, and so in proportion for any greater or lesser quantity thereof, over and above all duties now payable for the same. (9) For all pictures imported within the time aforesaid, whether for private use or sale, which are hereby permitted to be imported during the continuance of this act, any law or use to the contrary notwithstanding, twenty pounds of lawful *English* money *per centum* of the value, to be affirmed by the oath of the importer, and so in proportion for any greater or lesser quantity thereof.

III. Provided, and be it further enacted by the authority aforesaid, That it shall and may be lawful for any person or persons to import into the kingdom of *England*, dominion of *Wales*, or town of *Berwick* upon *Tweed*, during the continuance of this act, nutmegs, cinnamon, cloves, mace, and tea, subject to the several duties payable for the same, from any parts beyond the seas, in *English* ships, whereof the master and at least two thirds of the mariners are *Englishmen*, so as notice be first given to the commissioners or farmers of his Majesty's customs, of the quality and quantity of the said spices so intended to be imported, with the name of the ship, and master or commander on which they are to be laden, and the place into which they intend to import the same, and taking a licence under the hands of the commissioners or farmers of the customs for the time being, or any three of them, for the lading and importing thereof, as aforesaid; which licence they are hereby authorized and required to grant, without any fee or reward, or any other charge to the person demanding the same; any law, custom, or usage, to the contrary notwithstanding.

IV. And be it further enacted by the authority aforesaid, That if any of the commodities aforesaid, whereof the duties are or shall be due, shall be unshipped or laid on land, the duties due or to be due for the same not paid, or lawfully tendred to the collector thereof, or his deputy, with the consent and agreement of the comptroller and surveyor there, nor agreed with for the same in the custom house, according to the true meaning of this act, that then from the said first day of *May*, one thousand six hundred ninety five, all the said goods and merchandizes shall be forfeited; the one moiety of the said goods so forfeited shall be to his Majesty's use, and the other moiety to him or them that will seize or sue for the same, without any composition whatsoever.

V. Provided always, and be it further enacted and declared by the authority aforesaid, That every merchant or other importer, having paid the said duties and impositions in and by this act appointed to be paid for any of the said goods or merchandizes herein mentioned, which might by law have been imported before the making of this act, who, being a native, shall within twelve months, or an alien, shall within nine months, next after such his importation thereof, again ship off and carry out of this kingdom, or any part thereof, the said goods or merchandizes, or any part thereof, to any part beyond the seas, that such merchant or other importer, on such his exportation thereof, shall be repaid two thirds of the duties, so by him paid by virtue of this act; of so much of the said goods and merchandizes which he shall so export or ship off; the said merchant or exporter making oath on his debenture *in hac verba*, That all the goods, entred and shipped as there certified, are really and truly exported for parts beyond the seas on his own account, if he acts for himself; or if he acts by commission, then on the account of such person or persons for whom the deponent acts in the direction of the voyage, and that none of the said goods have been since landed, or are intended to be relanded, in *England*, *Wales*, or *Berwick*.

VI. And be it further enacted and ordained by the authority aforesaid, That all and every the officer and officers, who shall be concerned in the levying,

Nutmegs, &c. per cent. 5 l. Pictures per cent. 20 l. These duties, except on nutmegs, &c. repealed by 8 Geo. 1. c. 20. 10 Geo. 1. c. 10. s. 1. and new ones imposed.

Ships importing nutmegs, &c. how to be navigated. Altered by 3 & 4 Ann. c. 4. s. 6.

Goods forfeited, if landed before duties paid.

Drawback of two thirds upon exportation.

Altered as to the drawback on coffee and tea by 10 Ann. c. 26. s. 38. These twelve and nine months are enlarged to three years by 7 Geo. 1. s. 1. c. 21. s. 10.

Collector to keep a distinct account, and

make weekly
payments into
the Exche-
quer.

These duties
to be a yearly
fund.
Made perpe-
tual, and part
of the security
of the Bank
Fund, by 7
Ann. c. 7. and
the surplus part
of the aggre-
gate fund by
1 Geo. 1. c. 12.

Officer at-
tending, when
not bound,
may take fee.

levying, collecting, and receiving the duties granted by this act, do keep a separate and distinct account thereof, and pay the same *in specie*, into the receipt of his Majesty's *Exchequer* weekly, on *Wednesday* in every week, unless it be an holiday, and if it be, then on the next day that is not an holiday; and upon neglect or refusal of the same shall incur the penalties, forfeitures, damages, and costs, as other the officers of the *Exchequer* herein after mentioned shall be liable to; which money so paid in shall be applied to the uses hereafter mentioned in this act, and no otherwise.

VII. Provided, and it is further enacted by the authority aforesaid, That there shall be provided and kept in his Majesty's *Exchequer* (that is to say) in the office of the auditor of the receipts, one book or register, in which all monies that shall be paid into the *Exchequer* by virtue of this act, shall be entred, registred, and kept apart and distinct from all other monies paid or payable to his Majesty upon any other branch of his Majesty's revenue, or upon any other account whatsoever; and that all monies that shall be paid into the *Exchequer* by virtue of this act, shall be the yearly fund for the several and respective purposes herein after mentioned and expressed, and shall not be applied to any other purpose whatsoever.

XIV. And whereas it may be a reasonable accommodation for trade, that the officers of the customs be permitted, on sundry urgent occasions, to work at times and places not required by law, for which extraordinary attendance the merchant or other person concerned is willing to make a moderate allowance, if the officer might be justified in receiving the same; be it enacted by the authority aforesaid, That it shall and may be lawful for any officer duly employed in the execution of his office, on any extraordinary service not required by law, to take and receive such recompence from the merchant or other person desiring his attendance, as the commissioners of the customs in the port of *London*, and the collector, customer, and comptroller in the out ports, or any two of them respectively (by whom the sufferance is thought requisite to be granted) shall determine.

Anno sexto & septimo

G U L I E L M I III. Regis.

C A P. X.

An act for the better admeasurement of keels and keel boats in the port of Newcastle, and the members thereunto belonging.

WHEREAS by two several statutes heretofore made, the one in the ninth year of the reign of King Henry the Fifth, intituled, Keels that carry coals at Newcastle, shall be measured and marked; and the other in the sixth year of our late sovereign lord King Charles the Second, intituled, An act for the admeasurement of keels and boats carrying coals; for the remedy of deceits therein complained of (amongst other things) it was thereby enacted, That commissioners should from time to time be appointed by his said late Majesty, his heirs and successors, for the admeasuring and marking all and every the keels and other boats, and wains, and carts used, or in any time hereafter to be used, for the carriage of coals in the port of Newcastle upon Tyne, Sunderland upon the River Wear, Cullercoates, Seaton-Suice, Blyth-nook, and all and every of the members, havens, creeks, and places whatsoever, so the said port of Newcastle belonging, upon the forfeiture that every keel, boat, wain, or cart, which should hereafter carry coals in any of the aforesaid places, before they shall be admeasured and marked, as aforesaid, should be forfeited, together with the coals laden upon them: notwithstanding which divers new frauds, deceits and abuses have of late arisen, and are daily practised, to the diminution of his Majesty's customs,

customs, and the great prejudice and damage of the buyers and sellers of coals; for remedy whereof,

II. Be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That commissioners shall from time to time be appointed by his Majesty, his heirs and successors, for the admeasuring and marking all and every the keels, pan-keels, and pan-boats, and other boats, and wains, and carts used, or in any time hereafter to be used, for the carriage of coals in the port of Newcastle upon Tyne, Sunderland upon the river Wear, Culler-coates, Seaton-sluike, Blyth-nook, and all other places within the counties of Northumberland and Durham, and all and every the members, havens, rivers, creeks and places whatsoever, to the said port of Newcastle, and counties aforesaid belonging; which said admeasurement shall be by a dead weight of lead or iron, or otherwise, as shall seem meet to the said commissioners, or any three of them, allowing three and fifty hundred weight to every chaldron of coals; which said keels, boats, wains, or carts, shall be admeasured and marked at the times and places, and in manner hereafter mentioned; any thing in the said former acts to the contrary notwithstanding.

III. Provided always, That the weight or contents of coals, loaden or carried by every such wain, shall be of the weight or content of seventeen hundred weight and an half, and the weight or contents of coals, loaden or carried by every such cart, shall be of the weight or content of eight hundred and three quarters; and that three such wains, or six such carts, shall be reckoned and allowed for one chaldron, and no more, and that no other wains or carts are hereby intended to be admeasured or marked, but only such wains and carts as are now or hereafter shall be employed in carrying coals to the staiths, to be directly put from the staiths into the ships, and no others.

IV. And be it further enacted by the authority aforesaid, That the said commissioners, or any three or more of them, shall cause all and every of the said keels, boats, wains and carts to be admeasured accordingly; and shall give three days notice of the time and place of such admeasurement to the owner or owners thereof, and cause the said keels and boats to be admeasured, to be marked and nailed on each side the stem and stern and midship thereof, or otherwise, as they the said commissioners, or any three of them, in their discretions shall direct; and the said wains and carts to be marked and nailed on the head and sides of the said wains, carts, or otherwise, as the said commissioners, or any three of them, shall direct, or by such persons as shall be by them thereunto appointed; which persons so appointed shall take an oath before the said commissioners, or any three of them, for the true and impartial performance and discharging the same; which oath the said commissioners are hereby impowered to administer: and if the owner or owners of such keels or boats, wains or carts, shall after such notice neglect or refuse to have their said keels, boats, wains or carts so admeasured, they and every of them shall incur the penalty hereafter mentioned.

V. Provided, That no such keel or boat be admeasured, marked or nailed, but between the five and twentieth day of March, and the nine and twentieth day of September, in any year, nor shall be admeasured, marked or nailed, to carry more than ten such chaldrons of coals at any one time; and that all such keels and boats belonging to the port of Newcastle shall be admeasured, marked and nailed at the new key of the said port, and that the keels and boats belonging to the river Wear shall be admeasured, marked and nailed at Lambton Staiths, upon the said river, and not elsewhere; and that all the keels and boats belonging to Culler-coates, Seaton-sluike, Blyth-nook, and all other places within the said counties of Northumberland and Durham, as also all wains and carts, to be admeasured and marked by virtue of this act,

Commissioners to be appointed by the King for admeasurement of keels in Newcastle, &c.
11 Geo. 2.
c. 15. f. 3.

The content of a cart load, &c.

Carts and keels to be measured and marked by commissioners.

Content of a keel, and time and place of admeasurement.

act, shall be admeasured and marked at such times and places as the said commissioners, or any three of them, shall direct.

Keel, &c. not
marked for-
feited.

VI. And be it further enacted by the authority aforesaid, That every keel, boat, wain or cart, which from and after the four and twentieth day of *July*, which shall be in the year of our Lord one thousand six hundred ninety and five, shall carry any coals in any of the places aforesaid, before they shall be admeasured, marked and nailed as aforesaid, by three commissioners or more of them, shall be and are hereby declared to be forfeited, together with the coals that shall be laden upon them (unless the same shall happen by default of the said commissioners) one moiety of all which forementioned forfeitures shall be to the King's majesty, his heirs and successors, the other moiety to him or them that shall discover and sue for the same in any of his Majesty's courts of record, by bill, plaint or information, wherein no essoin, protection, imparlance or wager of law shall be allowed; any statute, law or usage to the contrary notwithstanding.

Punishment of
person re-
moving or
altering the
mark.

VII. And be it further enacted by the authority aforesaid, That in case after the admeasuring, marking and nailing of any keel, boat, wain or cart, the mark shall be removed or altered, whereby to frustrate the intent and meaning of this act, that every person and persons that shall have a hand in or be privy to the doing thereof, and shall upon proof thereof, by one or more credible witnesses, before any one or more justice or justices of the peace of the counties where the said offence shall happen to be committed, and convicted thereof, such person or persons so as aforesaid convicted, shall forfeit the sum of ten pounds, to be levied upon his or their goods and chattels by distress and sale thereof, by warrant under the hand and seal of the said justice or justices, rendring the overplus, if any, to the party or parties distrained upon; and for want of sufficient distress, the parties so offending shall, by like warrant, be committed to the common gaol of the said county where the offence shall be committed, there to remain for the space of three months without bail or mainprize; one half part of the said forfeiture to his Majesty, his heirs and successors, and the other half part thereof to such person or persons as shall make such discovery; and also that after any such offence as aforesaid committed, by altering or removing any of the marks or nails that shall be set upon any such keels, boats, wains or carts, by virtue of this act, that from thenceforth, and so often as any such offence shall be committed as aforesaid, the said commissioners, or any three of them, or such person or persons as shall be by them appointed, shall have authority, and are hereby authorized and impowered to admeasure, mark and nail the said keels, boats, wains and carts anew, according to the directions hereby before given.

Anno sexto & septimo

G U L I E L M I III. Regis.

C A P. XVII.

An act to prevent counterfeiting and clipping the coin of this kingdom.

No person
shall transport
bullion, ex-
cept it be
stamped at
Goldsmiths-
hall.

SECT. V. **A**ND be it further enacted, That no goldsmith, or other person whatsoever, shall, from and after the said first day of *May*, transport or cause to be transported, out of this kingdom of *England* into any parts beyond the seas, any molten silver whatsoever, but such only as shall be marked or stamped at *Goldsmiths-hall* by the wardens, some or one of them, belonging to the said company of goldsmiths, which mark or stamp the said wardens are hereby required to provide, and therewith to mark or stamp all such silver as shall be proved before them, or one of them, in such manner as is hereafter mentioned, to be lawful silver; nor

unless

unless a certificate be first had and obtained under the hand of one or more of the said wardens, of oath having been made before him or them by the owner or owners of such molten silver, and likewise by one credible witness, that the same is lawful silver, and that no part thereof was (before the same was molten) the current coin of this realm, nor clippings thereof, nor plate wrought within this kingdom; which oath the said wardens, or any one of them, are and is hereby required and authorized to administer, and likewise to make and grant a certificate thereof without fee or reward, an entry of which certificate shall be duly made by the said wardens, in a book to be kept for that purpose; and in case any person whatsoever, who shall offer any molten silver to be marked, as is aforesaid, shall not prove by his or her oath, and likewise by the oath of one credible witness, that the silver offered to be marked is lawful silver, and that the same was not, before the melting thereof, the current coin of this kingdom, nor clippings thereof, nor plate wrought within the same; then and in every such case it shall be lawful to and for the said wardens, or any one of them, to seize and detain such molten silver so offered to be marked, until such time as such oath and proof shall be made, as is aforesaid.

VI. And be it further enacted, That if any person whatsoever shall ship, or cause to be shipped or put on board any vessel, any molten silver not stamped or marked by the said wardens, or one of them, and without certificate first obtained, of oath having been made before the said wardens, or one of them, of the lawfulness of such silver, in manner as is aforesaid, (which certificate shall be shewn to some one of the commissioners of the customs for the time being, before any cocket be granted for the exporting such molten silver) in such case it shall and may be lawful to and for any officer or officers of his Majesty's customs to seize such silver so shipped and put on board; one moiety whereof shall be to his Majesty, his heirs and successors, and the other moiety to the officer and officers so seizing the same.

Bullion not stamped may be seized by custom-house officers.

XIII. And be it further enacted by the authority aforesaid, That in case any seizure shall happen of any bullion shipped to be exported, and a doubt arise thereon, whether the same be *English* or foreign bullion, that then the proof shall lie upon the owner, claimer, or exporter of such bullion, that the same is foreign bullion, and had not been melted down in this realm of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*.

Proof of foreign bullion to lie upon the owner, &c.

XIV. And be it further enacted by the authority aforesaid, That in case any person or persons enter or ship any bullion, allowed by this act to be exported beyond the seas, other than in the name of the true owner and proprietor or importer, the exporter thereof shall forfeit the same, or the full value thereof; one moiety to his Majesty, his heirs and successors, and the other moiety to the person who shall seize or discover the same.

Penalty upon exporter not entering in name of owner, &c.

Ccc

Anno

Anno septimo & octavo

GULIELMI III. Regis.

CAP. X.

An act for continuing several duties granted by former acts upon wine and vinegar, and upon tobacco, and East India goods, and other merchandize imported, for carrying on the war against France.

Most gracious Sovereign,

Further con-
tinued by 8
Annæ, c. 13.
and made per-
petual by
9 Ann. c. 21.
f. 1.

1 Jac. 2. c. 3.

4 & 5 W. &
M. c. 25.

Duties on
wines and
vinegar con-
tinued to 29
Sept. 1701.

WE your Majesty's most dutiful subjects, the commons in parliament assembled, for a further supply to your Majesty, for the more effectual prosecuting the present war against France, have cheerfully and unanimously given and granted unto your Majesty the impositions and duties hereafter mentioned, for and during the respective terms hereafter expressed, and do beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the several impositions and duties upon wines and vinegar, granted by an act made in the first year of the reign of the late King James the Second, intituled, *An act for granting his Majesty an imposition upon all wines and vinegar, imported between the four and twentieth day of June, one thousand six hundred eighty and five, and the four and twentieth day of June, one thousand six hundred ninety three*; which said act by an act of parliament made in the second year of the reign of his Majesty and the late Queen (of blessed memory) was continued from the three and twentieth day of June, one thousand six hundred ninety three, until the four and twentieth day of June, one thousand six hundred ninety six; and by another act of parliament made in the fourth and fifth years of their reign, was further continued from the three and twentieth day of June, one thousand six hundred ninety six, until the four and twentieth day of June, one thousand six hundred ninety eight; shall be continued from the three and twentieth day of June, one thousand six hundred ninety eight, until the nine and twentieth day of September, which shall be in the year of our Lord one thousand seven hundred and one, and no longer; and that the said first mentioned act, and all powers, provisions, penalties, articles, and clauses, therein contained, shall continue and be of full force and effect, until the said nine and twentieth day of September, one thousand seven hundred and one, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying, the said duties hereby continued, according to the tenor and intent of this present act, as fully to all intents and purposes, as if all and every the clauses, matters, and things, in the said act contained, had been again repeated in this act, and particularly enacted.

1 Jac. 2. c. 4.

Duty on to-
bacco conti-
nued to 29
Sept. 1701.

II. And be it further enacted by the authority aforesaid, That the rates, duties, and impositions, for all sorts of tobacco, granted by an act made in the first year of the reign of the said late King James, intituled, *An act for granting to his Majesty an imposition upon all tobacco and sugar imported between the four and twentieth day of June, one thousand six hundred eighty five, and the four and twentieth day of June, one thousand six hundred ninety three*; which said act, as for and concerning the said duties and impositions on tobacco only, by an act of parliament made in the second year of the reign of his Majesty and the said late Queen, was continued from the three and

and twentieth day of June, in the said year one thousand six hundred ninety three, until the four and twentieth day of June, one thousand six hundred ninety six; and by another act made in the fourth and fifth years of their said Majesties reign, was continued from the three and twentieth day of June, one thousand six hundred and ninety six, until the four and twentieth day of June, one thousand six hundred ninety eight; shall be continued from the three and twentieth day of June, one thousand six hundred ninety eight, until the said nine and twentieth day of September, in the year of our Lord one thousand seven hundred and one, and no longer.

4 & 5 W. & M. c. 15.

III. Provided always, and be it declared and enacted by the authority aforesaid, That the said duties upon tobacco, which were granted by the said act made in the first year of the reign of the said late King James, and continued, as aforesaid, and which by the said acts were made payable by the first buyer, and subject to the rules of excise, in the several parts of management thereof, shall, for all such tobacco as shall be imported between the first day of May, one thousand six hundred ninety six, and the said nine and twentieth day of September, one thousand seven hundred and one, be secured, collected, raised, levied, answered, and paid to his Majesty, according to the true intent and meaning of this present act, in the method herein after particularly directed, and with such discount and allowances to the merchants as are herein also mentioned, and no otherwise; any thing in the said former acts to the contrary notwithstanding: and that the commissioners of his Majesty's customs for the time being, or any four or more of them, be authorized and impowered, and the said commissioners of the customs, or any four or more of them for the time being, are hereby authorized and impowered to give the necessary directions for securing, collecting, raising, levying, answering, and paying, to his Majesty, the said duties upon tobacco, and to make the discount and allowances to the merchants herein after mentioned, for all such tobacco as shall be imported between the said first day of May, in the year of our Lord one thousand six hundred ninety six, and the said nine and twentieth day of September, one thousand seven hundred and one, in the same manner and form, and by such rules, means, or ways, and under such penalties and forfeitures, as are mentioned and expressed in one act of parliament made in the twelfth year of the reign of King Charles the Second, intituled, *A subsidy granted to the King of tunnage and poundage, and other sums of money, payable upon merchandize exported and imported, and the rules, directions, and orders, thereunto annexed, or any other law now in force, relating to the collection of his Majesty's customs; which said act and acts, and every article, rule, and clause, therein contained, shall stand and be in force for the purposes aforesaid, during the continuance of this act.*

How to be paid.
1 Jan. 2, c. 34.

Imported tobacco
for the duties
on tobacco.
Discussed
through
ment

2 Car. 2. c. 4.
1 Jan. 2, c. 34.
1 Jan. 2, c. 34.
1 Jan. 2, c. 34.
1 Jan. 2, c. 34.
1 Jan. 2, c. 34.

IV. And be it further enacted by the authority aforesaid, That the several additional and other rates, impositions, duties, and charges, upon the several sorts of goods and merchandizes, granted by an act of parliament made in the said second year of their said Majesties reign, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandize, to be imported after the five and twentieth day of December, one thousand six hundred and ninety, and which were thereby to have continuance until the tenth day of November, one thousand six hundred ninety five; and by another act made in the fourth and fifth years of their said Majesties reign, were continued from the ninth day of November, one thousand six hundred ninety five, until the tenth day of November, one thousand six hundred ninety seven; shall be further continued from the ninth day of November, one thousand six hundred ninety seven, until the nine and twentieth day of September, one thousand seven hundred and one; and that the said act, intituled, *An act for granting to their Majesties certain impositions upon**

2 W. & M.
ff. 2. c. 4.
Additional impositions on East India goods, &c. continued to 29 Sept. 1701.
4 & 5 W. & M. c. 15.

2 W. & M.
ff. 2. c. 4. to continue in force.

2 W. & M.
ff. 2. c. 4.

upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandize, to be imported after the said five and twentieth day of December, one thousand six hundred and ninety, and all powers, provisions, penalties, articles, and clauses, therein contained, shall continue and be of full force and effect, until the said nine and twentieth day of September, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying, the said duties hereby continued, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if the said last mentioned act, and all and every the clauses, matters, and things, therein contained, had been again repeated in this act, and enacted particularly, except only as to such part of the said acts, touching which other provisions or alterations are made by any act or acts of parliament now in being, which other provisions or alterations are to be observed, and to continue during the continuance of this act.

V. And whereas the methods prescribed by the said recited act, granting the said duties upon tobacco, made in the first year of the late King James the Second, have been found prejudicial to trade, and grievous to the merchants concerned in paying the same: Therefore, for the more easy and better collection of the said duties for the future, be it enacted by the authority aforesaid, That the security to be given for the said duties upon tobacco be, by bond to be given by the importer thereof, with one or more sufficient sureties, for payment of the duty at the end of eighteen months from the importation, and that there be a discount of ten per centum, for prompt payment of the said impost duty, if the same shall be paid within three months from the date of the entry, and of eight per centum at any time afterwards within six months from the same, of six per centum if within nine months, of four per centum if within twelve months, of two per centum if within fifteen months, but after fifteen months expired, there shall be no discount at all; that on any payment of the said duty for tobacco to be consumed here, there be an allowance for the future of eight pounds per centum, for the merchants encouragement, in consideration of waste and shrinkage in the cellars; that the security given by the importers for eighteen months be discharged by debentures referring to the particular entries on exportation, at any time within twelve months from the importation, and not after that time; that there shall be an allowance of four pounds per centum, in consideration of waste that may arise on any tobacco so exported, to be struck off only from the entry, and not to be paid where the whole quantity entered shall happen to be exported; that the debentures for half subsidy, additional and impost duties of the same quantity of tobacco exported be one or more parchment or parchments, and that the oath be printed thereon *in hac verba*, to be signed and sworn by the exporters, That all the tobacco entered and shipped, as there certified, is really and truly exported for parts beyond the seas on his own account, if he acts for himself; or if he acts by commission, then on the account of such person or persons for whom the deponent acts in the direction of the voyage; and that none of the said tobacco has been since landed, or is intended to be re-landed, in England, Wales, or town of Berwick upon Tweed.

VI. And be it further enacted by the authority aforesaid, That the whole management or ordering of the said duties on tobacco, both as to the entry and the account thereof, be made during the continuance of this act (except where it is otherwise hereby directed) conformable to the methods and rules of the customs.

XII. And whereas great frauds and abuses have been and are daily committed, to the prejudice of his Majesty's revenue, by pretence or colour of exporting tobacco and other goods by land carriage into Scotland, and obtaining debentures for the same, although in truth such goods have not been really exported,

Exception.

1 Jac. 2. c. 4.

Importer to give security for the duties on tobacco.

Discount on prompt payment.

81. per cent. allowed for waste and shrinkage. See 7 Geo. 1. stat. 1. c. 21. f. 10, & 11.

41. per cent. allowed for waste of tobacco.

Management of duties on tobacco.

ported, or if exported, have been again clandestinely returned into this kingdom, which practice is hardly possible to be prevented upon the borders: It is hereby further enacted, That from and after the five and twentieth day of March, which shall be in the year of our Lord one thousand six hundred ninety six, no debentures shall be allowed for any goods pretended to be exported, but for such only as shall, according to the second rule annexed to the book of rates, be shipt for transportation, and the shipping thereof testified by his Majesty's searcher and under searcher in the port of London, or the searcher of any of the our ports respectively, and all the other requisites of the said rule duly performed.

No debentures allowed but according to the book of rates, and the shipping testified.

XIII. And whereas by a late act, intituled, An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, the sum of twenty shillings is imposed on every tun of lapis calaminaris exported from and after the first day of May, one thousand six hundred ninety two, which is found by experience to hinder the exportation thereof, and utterly to ruin the manufacture: wherefore, for remedy thereof, be it enacted by the authority aforesaid, That from and after the twenty fifth day of March, one thousand six hundred ninety six, the sum of two shillings only shall be paid for every tun of lapis calaminaris exported, over and above the rates thereon charged by the book of rates, the said act or any thing therein contained to the contrary notwithstanding, to be collected as in and by the said act is directed and appointed.

4 & 5 W. & M. c. 5.

Lapis calaminaris to pay only 2s. per tun above the rates in the book.
8 & 9 W. 3. c. 20. f. 9.
1 Anne, stat. 1. c. 13. f. 9.

XVI. And whereas several merchants trading with the United Provinces in several sorts of coarse linens, commonly called borelapps, have of late been compelled to pay custom for the same as Hollands, which comes to above thirty five pounds per centum, whereby the said trade (so useful to the poorer sort of people) is not only likely to be lost, but the customs thereby much abated; be it therefore enacted by the authority aforesaid, That all such linen cloth, known or commonly called by the name of borelapps, not exceeding twenty eight inches and an half in breadth, nor twelve pence an English ell in value, shall be entred *ad valorem* during the continuance of this act, and pay all other duties accordingly.

Linen cloth called borelapps to be entred *ad valorem*, and pay the duties.

XVII. And whereas the scarcity and dearness of iron in this kingdom have of late much discouraged the manufactures thereof, in which great numbers of the poor are employed: for remedy whereof for the future be it further enacted by the authority aforesaid, That it shall and may be lawful to import into this kingdom, from Ireland, any bar-iron, unwrought, and iron slit or hammered into rods (other than Swedish or other foreign iron) discharged of the impositions and duties laid upon the same by an act made in the fourth and fifth year of the reign of their Majesties King William and Queen Mary, intituled, An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, for the prosecuting the war against France; any thing in the said act to the contrary notwithstanding.

Bar-iron unwrought, &c. may be imported from Ireland, and discharged of the duties in 4 & 5 W. & M. c. 5.
8 W. 3. c. 20. f. 10.

Anno septimo & octavo

GULIELMI III. Regis.

C A P. XIX.

An act to encourage the bringing plate into the mint to be coined, and for the remedying the ill state of the coin of the kingdom.

No person to ship molten silver or bullion without certificate and oath that the same is foreign bullion, and not coined, clipt, &c. in England. By 9 & 10 W. 3. c. 28. Watches, sword hilts, wrought plate, &c. may be exported, &c.

Certificate to express the owner's name, weight of the bullion, to be entred and given gratis.

Molten silver or bullion shipped without oath, &c. officer may seize.

One moiety to the King, the other to the officer.

Penalty on the owners.

Master or captain of a ship to forfeit 200 l.

SECT. VI. **A**ND for the more effectual prohibiting the melting down the coin of this kingdom, and silver plate wrought within this realm, and the exportation of the molten silver and bullion of this kingdom, be it enacted by the authority aforesaid, That from and after the last day of *March*, one thousand six hundred ninety six, no person or persons whatsoever shall ship or cause to be shipped or put on board any vessel or ship whatsoever, any molten silver or bullion whatsoever, either in bars, ingots, wedges, cakes, pinas, or in any other form whatsoever, unless a certificate be first had and obtained from the court of the lord mayor and aldermen of the city of *London*, oath having been made before the said court, by the owner or owners of such molten silver or bullion, and likewise by two or more credible witnesses, that the same molten silver and bullion, and every part and parcel thereof, was and is foreign bullion, and that no part thereof was (before the same was molten) the coin of this realm, or clippings thereof, nor plate wrought within this kingdom, which oath the said court of the said lord mayor and aldermen of the city of *London* are hereby required and authorized to administer, and to examine strictly all and every such persons as shall make such oath concerning the premises, and likewise to make and grant a certificate thereof, as aforesaid, without fee or reward; which certificate shall also contain and express the name and names of the owner or owners of such molten silver or bullion, and of the witness or witnesses, and the true weight of such molten silver or bullion; an entry of which certificate shall be duly made by the said court, in a book to be kept for that purpose; which certificate shall be shewn to the commissioners of the customs for the time being, or four of them, before any cocket be granted for the exporting such molten silver or bullion; and an entry thereof shall be also duly made by the said commissioners of the customs, in a book to be kept by them for that purpose.

VII. And be it further enacted, That if any person or persons whatsoever shall ship, or cause to be shipped or put on board any vessel or ship, any molten silver or bullion whatsoever, as aforesaid, without oath, certificate, and entry first made and obtained, as is before provided; in every such case it shall and may be lawful to and for any officer or officers of his Majesty's customs, or any other person or persons, to seize such molten silver and bullion so shipped and put on board, as forfeited; one moiety whereof shall be to his Majesty, his heirs and successors, and the other moiety to the officer and officers, or persons so seizing the same; and the owner or owners, proprietor or proprietors of such molten silver or bullion, shall forfeit double the value of such molten silver or bullion; one moiety whereof shall be to his Majesty, and the other moiety to the person that shall sue or inform for the same, to be recovered, with costs of suit, by action of debt, bill, plaint, or information, wherein no privilege, protection, or wager of law, shall be allowed, nor any more than one imparlance; and the captain or master of such ship or vessel, (if the same belong to a subject) who shall knowingly permit the said molten silver or bullion to be put on board his said ship or vessel, shall forfeit to such person or persons

persons as shall sue or inform for the same, the sum of two hundred pounds, to be sued for and recovered in manner as aforesaid; and in case the ship or vessel be a man of war, or vessel belonging to his Majesty, then the captain thereof shall forfeit the sum of two hundred pounds to any person that shall sue for the same as aforesaid, and shall forfeit his employment, and be made incapable of any office or employment, civil or military.

VIII. And be it further enacted, That if any commissioner or commissioners, officer or officers of the customs, shall grant any cocquet for exporting of any molten silver or bullion whatsoever, before such certificate first had, as by this act is directed, and entry thereof made in the book hereby directed to be kept by the commissioners of the customs; that every such commissioner and officer of the customs so offending shall forfeit the sum of two hundred pounds, and be made incapable of any other office or place of profit or trust whatsoever.

Penalty on commissioners, &c. granting cocquets for exporting bullion before certificate, &c.

IX. And be it further enacted by the authority aforesaid, That in case any seizure of any molten silver or bullion shall happen to be made in pursuance and execution of this act, or that any action, bill, plaint, or information shall be brought for any of the forfeitures or penalties incurred by this act, and a doubt or question shall arise thereon, whether the molten silver or bullion then in question were really and truly foreign bullion, or prohibited to be exported, or otherwise forfeited by this act; in every such case the proof shall lie on the part of the owner, proprietor, or claimer, of such molten silver or bullion; and unless the owner, proprietor, or claimer, or the party sued, shall prove that the molten silver or bullion in question was, at the time of the seizure or forfeiture thereof, foreign bullion, and that no part thereof was (before the same was molten) the coin of this realm, nor clippings thereof, nor plate wrought within this kingdom, that in every such case, for want of such proof, the molten silver and bullion in question shall be adjudged, deemed, construed, and taken, to be molten silver and bullion forfeited by this act, and liable to the penalties before mentioned.

In case of seizure of bullion, proof to lie on the owners;

and for want of proof, to be forfeited.

Anno septimo & octavo

G U L I E L M I III. Regis.

C A P. XX.

An act for granting to his Majesty an additional duty upon all French goods and merchandize.

Most gracious Sovereign,

WE your Majesty's most dutiful and loyal subjects, the commons assembled in parliament, have cheerfully and unanimously given and granted, and do hereby give and grant unto your Majesty the additional and other rates, impositions, duties, and charges, upon the several sorts of goods and merchandize, to be imported into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, during such time and in such manner and form, as herein after followeth; and do humbly pray your Majesty that it may be enacted:

II. And be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That there shall be answered and paid to his Majesty, and his heirs and successors, for the several goods and merchandizes hereafter mentioned, over and above all

all impositions, duties, and charges, already imposed and payable upon and for the same in the book of rates of merchandize, by act of parliament established, and the direction therein contained or otherwise, the further rates and duties following; (that is to say)

French wine imported to pay 25 l. per tun above the old rates for 21 years.

III. For every tun of *French* wine imported from and after the twenty eighth day of *February*, one thousand six hundred ninety six, for the term of one and twenty years, and from thence to the end of the next session of parliament, and no longer, five and twenty pounds above the duties already charged thereupon, without any deduction, and so proportionably for a greater or lesser quantity.

Brandy of single proof 30 l. per tun. Double proof 60 l. per tun. French goods condemned as prize exempted by 8. & 9 W. 3. c. 24. s. 5.

IV. For every tun of *French* brandy of single proof imported after the twenty eighth day of *February*, one thousand six hundred ninety six, for the term of one and twenty years, and from thence to the end of the next session of parliament, and no longer, thirty pounds: and for every tun of *French* brandy of double proof imported, as aforesaid, sixty pounds, over and above the duties already charged thereupon, without any deduction, and so proportionably for a greater or lesser quantity.

Repealed as to rating several goods ad valorem, 11 Geo. 1. c. 7. Duties on French wines and goods, &c. made perpetual by 1 Geo. 3. stat. 2. c. 13. s. 3.

Vinegar 15 l. per tun.

V. For every tun of *French* vinegar imported after the said twenty eighth day of *February*, one thousand six hundred ninety six, for the term of one and twenty years, and from thence to the end of the next session of parliament, and no longer, fifteen pounds, over and above the duties already charged thereupon, without any deduction, and so proportionably for any greater or lesser quantity.

All other French goods 25 l. per cent. ad valorem.

VI. For all other goods of the growth, product, or manufacture of *France*, imported after the said twenty eighth day of *February*, one thousand six hundred ninety six, for the term of one and twenty years, and from thence to the end of the next session of parliament, and no longer, five and twenty pounds *per centum ad valorem*, over and above the duties already charged thereupon, without any deduction, and so proportionably for a greater or lesser quantity.

Duties on wine lees imported, repealed by 1 Geo. stat. 2. c. 17. s. 1, 2. and wine lees are to pay as wine. Rates, penalties, &c. to be as in 12 Car. 2. c. 4. Made part of the aggregate fund, 1 Geo. 1. c. 12.

VII. Provided always, and be it enacted, That the several rates and impositions hereby imposed upon the respective goods and merchandizes aforesaid, shall be collected and paid according to the respective rates and proportions herein expressed, and be raised, levied, collected, and paid unto his Majesty, during the respective times before mentioned, in the same manner and form, and by such rules, means, and ways, and under such penalties and forfeitures, as are mentioned and expressed in one act of parliament, made in the twelfth year of the reign of King *Charles* the Second, intituled, *A subsidy granted to the King of tunnage and poundage, and other sums of money, payable upon merchandize exported and imported*, and the rules, directions, and orders, theretunto annexed, or any other laws now in force relating to the collection of his Majesty's customs; which said act and acts, and every article, rule, and clause, therein contained, shall stand and be in force for the purposes aforesaid, during the continuance of this act.

VIII. And whereas a very useful and profitable invention or mystery hath been lately found out, for the better and more speedy making and knitting of worsted and silk stockings, waistcoats, gloves, and other wearing necessities, whereby great quantities are wrought off in a little time, his Majesty's dominions abundantly supplied, and great quantities exported into foreign nations, to the increase of his Majesty's customs, and the improvement of trade and commerce: and whereas several of the frames or engines for the making and knitting of such stockings and other wearing necessities have been of late exported out of this Kingdom, whereby the said commodities have been made in foreign parts, which were heretofore made in this Kingdom only, to the great discouragement of the woollen trade in general, and the great detriment of the said mystery, and the impoverishment of many families, who have been thereby maintained: For the prevention

prevention of which inconveniencies for the future, be it enacted by the authority aforesaid, That from and after the first day of *May*, one thousand six hundred ninety six, no person or persons whatsoever shall load or put on board any ship or vessel any such frame or frames, or any part or parcel thereof, in order to be exported beyond the seas, upon pain that the person or persons offending herein shall not only forfeit or lose such frame and frames; parts or parcels of frames, which shall be so loaden and put on board, in order to be exported beyond the seas, as aforesaid, but also the sum of forty pounds of lawful money of *England*, for such frame, or part or parcel thereof; the one moiety thereof to his Majesty, his heirs and successors, the other moiety thereof to the person or persons who shall inform and sue for the same, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record, wherein no essoin, protection, or wager of law, shall be allowed, or more than one imparlance.

Penalty on exporting stocking frames or engines.

One moiety to the King, the other to the prosecutor.

IX. And for the more effectual preventing the exportation of such frames, be it further enacted by the authority aforesaid, That all and every person and persons whatsoever, which from and after the said first day of *May*, shall buy, sell, dispose of, or remove from place to place, any such frame or engine, or any parts or parcels thereof, shall, within two months next after such disposal or removal thereof, give notice in writing to the master and wardens of the company of *Framework-knitters* within the city of *London*, or to their lawful deputy or deputies for the time being, some or one of them, to whom and what place the same were so sold, disposed, or removed, to the end that an account may be taken by the said master and wardens, or their deputy or deputies, thereof, upon pain that every person and persons offending herein shall forfeit and pay, for every such offence, to the uses aforesaid, the sum of five pounds of like money, to be recovered as aforesaid.

Master and wardens of the company of framework-knitters, London, to have notice of the selling or removing of stocking frames.

Anno septimo & octavo

GULIELMI III. Regis.

C A P. XXII.

An act for preventing frauds, and regulating abuses in the plantation trade.

WHEREAS notwithstanding divers acts made for the encouragement of the navigation of this kingdom, and for the better securing and regulating the plantation trade, more especially one act of parliament made in the twelfth year of the reign of the late King Charles the Second, intituled, An act for increasing of shipping and navigation; another act made in the fifteenth year of the reign of his said late Majesty, intituled, An act for the encouragement of trade; another act made in the two and twentieth and three and twentieth years of his said late Majesty's reign, intituled, An act to prevent the planting of tobacco in *England*, and for regulating the plantation trade; another act made in the twenty fifth year of the reign of his said late Majesty, intituled, An act for the encouragement of the *Greenland* and *East-land* trades, and for the better securing the plantation trades; great abuses are daily committed to the prejudice of the English navigation, and the loss of a great part of the plantation trade to this kingdom, by the artifice and cunning of ill-disposed persons: For remedy whereof for the future,

12 Car. 2. c. 18.

15 Car. 2. c. 7.

22 & 23 Car. 2. c. 26.

25 Car. 2. c. 7.

It. Be it enacted, and it is hereby enacted and ordained by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same, That after the five and twentieth day of *March*, one thousand six hundred ninety eight, no goods or merchandizes

E e e

whatsoever

Goods not to be imported or exported to or from the plantations but in ships built in England, Ireland, or in the plantations.

Except prize ships, and foreign ships employed for 3 years to bring in naval stores.

Penalty.

Goods may be imported and exported in prize ships, the master and three fourths of the mariners being *English*.

12 Car. 2. c. 18.

13 & 14 Car. 2. c. 11.

4 & 5 W. & M. c. 17.

Governors of English plantations to take an oath to observe all the clauses in this and the other acts relating to the said plantations. *Further provided for by 8 & 9 W. 3. c. 20. s. 69.*

whatsoever shall be imported into, or exported out of, any colony or plantation to his Majesty, in *Asia, Africa, or America*, belonging, or in his possession, or which may hereafter belong unto, or be in the possession of his Majesty, his heirs or successors, or shall be laden in, or carried from any one port or place in the said colonies or plantations, to any other port or place in the same, the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, in any ship or bottom, but what is or shall be of the built of *England*, or of the built of *Ireland*, or the said colonies or plantations, and wholly owned by the people thereof, or any of them, and navigated with the masters and three-fourths of the mariners of the said places only, (except such ships only as are or shall be taken as prize, and condemnation thereof made in one of the courts of admiralty in *England, Ireland*, or the said colonies or plantations, to be navigated by the master and three-fourths of the mariners *English*, or of the said plantations as aforesaid, and whereof the property doth belong to *English* men; and also except for the space of three years, such foreign built ships as shall be employed by the commissioners of his Majesty's navy for the time being, or upon contract with them, in bringing only masts, timber, and other naval stores for the King's service from his Majesty's colonies or plantations to this kingdom, to be navigated as aforesaid, and whereof the property doth belong to *English* men), under pain of forfeiture of ship and goods; one third part whereof to be to the use of his Majesty, his heirs and successors, one third part to the governor of the said colonies or plantations, and the other third part to the person who shall inform and sue for the same, by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in any court in his Majesty's plantations, where such offence shall be committed.

III. And be it further enacted by the authority aforesaid, That (from and after the said five and twentieth day of *March*) goods or merchandizes may be exported or imported to and from this kingdom, the colonies, plantations, and places aforesaid, in any such ships as are or shall be taken as prize, and whereof condemnation shall be made in one of the courts of admiralty aforesaid, and shall be navigated as aforesaid, by the master, three fourths of the mariners *English*, and whereof the property shall belong to *English* men, and also masts, timber, and other naval stores for his Majesty's service, for the space of three years, may be imported from his Majesty's colonies or plantations to this kingdom, in such foreign built ships as shall be employed by the commissioners of the navy for the time being, or by contract with them; any law or statute to the contrary notwithstanding.

IV. And whereas by one clause in the said act passed in the twelfth year of the reign of the late King Charles the Second, intituled, An act for the encouraging and increasing of shipping and navigation, all governors of his Majesty's colonies or plantations in *Asia, Africa, or America*, are required to take a solemn oath to do their utmost that every the clauses therein before mentioned, and all the matters and things therein contained, shall be punctually and bona fide observed according to the true intent and meaning thereof, so that the said governors are not strictly obliged by that oath to put in execution the subsequent clauses of the said act, although some of the clauses following are of great importance, and tend greatly to the security of the plantation trade: and whereas divers other good laws have been made for the better regulating and securing the plantation trade since the said last mentioned act; be it further enacted by the authority aforesaid, That all the present governors and commanders in chief of any *English* colonies or plantations, shall, before the five and twentieth day of *March*, one thousand six hundred ninety seven, and all who hereafter shall be made governors or commanders in chief of the said colonies or plantations, or any of them, before their entrance into their government, shall take a solemn oath to do their utmost, that all the clauses, matters, and things, contained in the before recited acts of parliament heretofore passed, and now in force, relating to the said colonies and plantations, and that

that all and every the clauses contained in this present act, be punctually and *bona fide* observed, according to the true intent and meaning thereof, (which oath shall be taken before such person or persons as shall be appointed by his Majesty, his heirs and successors, who are hereby authorized to administer the same) so far as appertains unto the said governors or commanders in chief respectively; and upon complaint and proof made before his Majesty, his heirs and successors, or such as shall be by him or them thereunto authorized and appointed, by the oath of two or more credible witnesses, that any of the said governors or commanders in chief have neglected to take the said oath at the times aforesaid, or have been wittingly or willingly negligent in doing their duty accordingly, the said governor so neglecting or offending shall be removed from his government, and forfeit the sum of one thousand pounds sterling.

On neglect, to be removed from his government, and forfeit 1,000 l.

V. And whereas by the said act of the fifteenth of King Charles the Second, intituled, An act for the encouragement of trade, the governors of the plantations are impowered to appoint an officer for the performance of certain things in the said act mentioned, which said officer is there commonly known by the name of the naval officer; and whereas through the connivance or negligence of the persons so appointed by the governors of the said plantations, divers frauds and abuses are or have been committed; be it therefore enacted by the authority aforesaid, That all and every the said officers already appointed shall, within two months after notice of this act in the respective plantations, or as soon as conveniently it may be, give security to the commissioners of the customs in England for the time being, or such as shall be appointed by them, for his Majesty's use, for the true and faithful performance of their duty; and all and every person or persons, who shall hereafter be appointed to the said office or employment, shall within two months, or as soon as conveniently it may be, after his or their entrance upon the said office or employment, give sufficient security to the commissioners of the customs as aforesaid, for his Majesty's use, for the true and faithful performance of his or their duty; and in default thereof, the person or persons neglecting or refusing to give such security, shall be disabled to execute the said office or employment; and until such security given, and the person appointed to the said office or employment be approved by the commissioners of the customs as aforesaid, the respective governor or governors shall be answerable for any the offences, neglects, or misdemeanors, of the person or persons so by him or them appointed.

15 Car. 2. c. 7.

Naval officers in the plantations to give security to the commissioners of the customs in England for performance of their duty, and in default to be disabled.

Governors in the interim to be answerable.

VI. And for the more effectual preventing of frauds, and regulating abuses in the plantation trade in *America*, be it further enacted by the authority aforesaid, That all ships coming into, or going out of, any of the said plantations, and lading or unlading any goods or commodities, whether the same be his Majesty's ships of war, or merchants ships, and the masters and commanders thereof, and their ladings, shall be subject and liable to the same rules, visitations, searches, penalties and forfeitures, as to the entering, lading, or discharging their respective ships and ladings, as ships and their ladings, and the commanders and masters of ships, are subject and liable unto in this kingdom, by virtue of an act of parliament made in the fourteenth year of the reign of King Charles the Second, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*: and that the officers for collecting and managing his Majesty's revenue, and inspecting the plantation trade, in any of the said plantations, shall have the same powers and authorities, for visiting and searching of ships, and taking their entries, and for seizing and securing or bringing on shore any of the goods prohibited to be imported or exported into or out of any the said plantations, or for which any duties are payable, or ought to have been paid, by any of the before mentioned acts, as are provided for the officers of the customs in England by the said last mentioned act made in the fourteenth year of the reign of King Charles the Second, and also to enter houses or warehouses,

Ships coming into, or going out of, the plantations, liable to the same rules, &c. as ships in England, by 14 Car. 2. c. 11.

And officers of the revenue there to have the same powers as officers of the customs in England.

Penalty on wharfingers, &c. assisting in concealment or rescue of goods.

Like assistance to be given the officers, and officers subject to the same penalties as by 13 & 14 Car. 2. c. 11.

General issue.

One third of the forfeitures to be to the King, another to the governor of the plantation, and the other to the prosecutor.

Proof to lie on the owner.

25 Car. 2. c. 7.

No goods to be shipped, though duties paid in the plantations, until security be given as required by 12 Car. 2. c. 12. & 22 & 23 Car. 2. c. 16. on forfeiture of ship and goods.

Laws, bye-laws, &c. of plantations, repugnant to this act, to be void.

houses, to search for and seize any such goods; and that all the wharfingers, and owners of keys and wharfs, or any lightermen, bargemen, watermen, porters, or other persons assisting in the conveyance, concealment, or rescue of any of the said goods, or in the hindering or resistance of any of the said officers in the performance of their duty, and the boats, barges, lighters, or other vessels, employed in the conveyance of such goods, shall be subject to the like pains and penalties as are provided by the same act made in the fourteenth year of the reign of King Charles the Second, in relation to prohibited or uncustomed goods in this kingdom; and that the like assistance shall be given to the said officers in the execution of their office, as by the said last-mentioned act is provided for the officers in *England*; and also that the said officers shall be subject to the same penalties and forfeitures, for any corruptions, frauds, connivances, or concealments, in violation of any the before mentioned laws, as any officers of the customs in *England* are liable to, by virtue of the said last mentioned act; and also that in case any officer or officers in the plantations shall be sued or molested for any thing done in the execution of their office, the said officer shall and may plead the general issue, and shall give this or other custom acts in evidence, and the judge to allow thereof, have and enjoy the like privileges and advantages, as are allowed by law to the officers of his Majesty's customs in *England*.

VII. And it is hereby further enacted, That all the penalties and forfeitures before mentioned, not in this act particularly disposed of, shall be one third part to the use of his Majesty, his heirs and successors, and one third part to the governor of the colony or plantation where the offence shall be committed, and the other third part to such person or persons as shall sue for the same, to be recovered in any of his Majesty's courts at *Westminster*, or in the kingdom of *Ireland*, or in the court of admiralty held in his Majesty's plantations respectively, where such offence shall be committed, at the pleasure of the officer or informer, or in any other plantation belonging to any subject of *England*, wherein no essoin, protection, or wager of law, shall be allowed; and that where any question shall arise concerning the importation or exportation of any goods into or out of the said plantations, in such case the proof shall lie upon the owner or claimer, and the claimer shall be reputed the importer or owner thereof.

VIII. And whereas in some of his Majesty's American plantations, a doubt or misconstruction has arisen upon the before mentioned act, made in the five and twentieth year of the reign of King Charles the Second, whereby certain duties are laid upon the commodities therein enumerated (which by law may be transported from one plantation to another for the supply of each others wants) as if the same were by the payment of those duties in one plantation, discharged from giving the securities intended by the aforesaid acts, made in the twelfth, two and twentieth and three and twentieth years of the reign of King Charles the Second, and consequently be at liberty to go to any foreign market in Europe, without coming to *England*, *Wales*, or *Berwick*: it is hereby further enacted and declared, That notwithstanding the payment of the aforesaid duties in any of the said plantations, none of the said goods shall be shipped or laden on board, until such security shall be given as is required by the said acts, made in the twelfth, two and twentieth and three and twentieth years of the reign of King Charles the Second, to carry the same to *England*, *Wales*, or *Berwick*, or to some other of his Majesty's plantations, and so toies quotas, as any of the said goods shall be brought to be re-shipped or laden in any of the said plantations, under the penalty and forfeiture of ship and goods, to be divided and disposed of as aforesaid.

IX. And it is further enacted and declared by the authority aforesaid, That all laws, bye-laws, usages or customs, at this time, or which hereafter shall be in practice, or endeavoured or pretended to be in force or practice, in any of the said plantations, which are in any wise repugnant

to the before mentioned laws, or any of them, so far as they do relate to the said plantations, or any of them, or which are any ways repugnant to this present act, or to any other law hereafter to be made in this kingdom, so far as such law shall relate to and mention the said plantations, are illegal, null and void, to all intents and purposes whatsoever.

X. And whereas great frauds and abuses have been committed by Scotch men and others in the plantation trade, by obtruding false and counterfeit certificates upon the governor and officers in the plantations appointed by his Majesty's commissioners of the customs in England, of having given security in this kingdom to bring the loadings of plantation goods to England, Wales, or town of Berwick upon Tweed; as also certificates of having discharged their lading of plantation goods in this kingdom, pursuant to securities taken in the plantation, and also coquets or certificates of having taken in their loadings of European goods in England, Wales, or Berwick; by means whereof they may carry the goods of Scotland, and other places of Europe, without shipping or lading the same in England, Wales, or Berwick, to his Majesty's plantations, and also carry the goods of the plantations directly to Scotland, or to any other market in Europe, without bringing the same into England, Wales, or town of Berwick upon Tweed: it is hereby further enacted, That in such cases where the governor or officers appointed by the commissioners of the customs in the plantations shall have reasonable ground of suspicion that such certificates are false or counterfeit; (that is to say) that the certificate of having given security in England is false, in such case the governor or officers appointed by the commissioners of the customs, shall require and take sufficient security there for the discharge of the plantation lading in England, Wales, or town of Berwick upon Tweed; and in such case where there shall be cause to suspect, that the certificate of having discharged her lading of plantation goods in this kingdom is false or counterfeit, the governor or officers aforesaid shall not cancel or vacate the security given in the plantation, until he or they shall be informed from the commissioners of the customs in England that the matter of the said certificate is true; and if any person or persons shall counterfeit, raise, or falsify, any cocket, certificate, return, or permit, for any vessel or goods, or shall knowingly or willingly make use thereof, such person or persons shall forfeit the sum of five hundred pounds, to be recovered and disposed of as aforesaid, and the cocket, certificate, return, or permit, so counterfeited, raised or falsified, shall be invalid and of no effect.

Officers suspecting certificate, to take security for discharge of the plantation lading, and not to cancel certificate till informed of the truth.

Penalty on persons counterfeiting cockets, &c.

XI. And for the better executing the several acts of parliament relating to the plantation trade, be it enacted by the authority aforesaid, That the lord treasurer, commissioners of the treasury, and the commissioners of the customs in England for the time being, shall and may constitute and appoint such and so many officers of the customs in any city, town, river, port, harbour, or creek, of or belonging to any of the islands, tracts of land and proprieties, when and as often as to them shall seem needful; be it further also enacted, That upon any actions, suits, and informations that shall be brought, commenced, or entered, in the said plantations, upon any law or statute concerning his Majesty's duties, or ships or goods to be forfeited by reason of any unlawful importations or exportations, there shall not be any jury, but of such only as are natives of England or Ireland, or are born in his Majesty's said plantations; and also that upon all such actions, suits, and informations, the offences may be laid or alledged in any colony, province, county, precinct, or division, of any of the said plantations where such offences are alledged to be committed, at the pleasure of the officer or informer.

Treasury and commissioners of customs may appoint officers in any town, port, &c. in the islands, &c.

If actions brought in plantations, jury to be natives of England, Ireland, or plantations. Offence to be laid in any colony.

XII. Provided always, That all places of trust in the courts of law, or what relates to the treasury of the said islands, shall, from the making of this act, be in the hands of the native-born subjects of England or Ireland, or of the said islands.

Places of trust to be in the hands of the natives.

XIII. And whereas by the said act made in the two and twentieth and three and twentieth years of the reign of his said late majesty King Charles the Second,

Bonds given
in plantations,
sureties to be
of ability.
Condition of
the bonds.
Farther provi-
sions relating to
such bonds, by
8 Annæ, c. 13.
s. 23.

Product of the
plantations
not to be put
on shore in
Scotland, or
Ireland, unless
duties be first
paid in Eng-
land.

If ships strand-
ed in Ireland,
goods may be
put on shore,
and kept in
custody of the
officer of the
customs, till
shipped again
for England.

Officer to take
security for
delivery.

the bonds required to be given in the plantations by virtue of the said act, for encouraging and increasing of shipping and navigation, are altered, and the word Ireland to be left out of the condition of all such bonds; and by the said act it is enacted and provided, That for such ships or vessels coming from other ports or places, to any of the said plantations, which by the said act for encouraging and increase of shipping were permitted to trade there, the governors of such English plantations should, before the said ship or vessel should be permitted to load on board any of the commodities in the said act particularly mentioned, take bond in manner and to the value mentioned and directed in the above mentioned act for encouraging and increase of shipping and navigation, for each respective ship or vessel, that such ship or vessel shall carry all the aforesaid goods, that should be laden on board in the said ship, to some other of his Majesty's English plantations, or to England, Wales, or town of Berwick upon Tweed: but because no provision hath hitherto been made for the returning and producing certificates within some reasonable limited time, of the landing and discharging such goods, according to the condition of the said bonds, and also because many times it hath happened, that the sureties taken in the said bonds have been persons not resident in the said plantations, but of uncertain and unknown abodes, the said bonds have proved ineffectual to the good purposes intended by the said acts; be it therefore enacted by the authority aforesaid, That in all such bonds, to be hereafter given or taken in the said plantations, the sureties therein named shall be persons of known residence and ability in the said plantations, for the value mentioned in the said bonds, and that the condition of the said bonds shall be, within eighteen months after the date thereof (the danger of the seas excepted) to produce certificate of having landed and discharged the goods therein mentioned, in one of his Majesty's said plantations, or in England, Wales, or Berwick upon Tweed, otherwise such bond, or copies thereof, being attested under the hand and seal of the governor or commander in chief to whom such bonds were given, shall be in force, and allowed of in any court in England, Ireland, or the plantations, as if the original were produced in court by the prosecutor.

XIV. And whereas several ships and vessels laden with tobacco, sugars, and other goods of the growth and product of his Majesty's plantations in America, have been discharged in several ports of the kingdoms of Scotland and Ireland, contrary to the laws and statutes now in being, under pretence that the said ships and vessels were driven in thither by stress of weather, or for want of provisions, and other disabilities, could not proceed on their voyage: for remedy whereof be it enacted by the authority aforesaid, That from and after the first day of December, one thousand six hundred ninety six, it shall not be lawful, on any pretence whatsoever, to put on shore in the said kingdoms of Scotland or Ireland, any goods or merchandize of the growth or product of any of his Majesty's plantations aforesaid, unless the same have been first landed in the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, and paid the rates and duties wherewith they are chargeable by law, under the penalty of the forfeiture of the ship and goods; three fourths without composition to his Majesty, his heirs and successors, and the other fourth to him or them that shall sue for the same.

XV. Provided nevertheless, That if any ship or vessel laden as aforesaid, shall by stress of weather be stranded, or by reason of leakiness, or other disability, shall be driven into any port or place within the kingdom of Ireland, and shall not be able to proceed on her voyage; then and in such case only the said goods and merchandizes may be permitted to be put on shore, but shall be delivered into the custody and possession of the collector or chief officer of the customs of such port or place where the said ship shall be so stranded or driven into, there to remain until the said goods and merchandize shall, at the charge of the owner thereof, be put on board some other ship or vessel, in order to be transported and carried to some other port or place within the said kingdom of England, dominion of Wales, or town of Berwick upon Tweed, the said officer first taking good and sufficient security

security for the delivery of the same, according to the true intent and meaning of this act.

XVI. And be it further enacted by the authority aforesaid, That all persons and their assignees, claiming any right or propriety in any islands or tracts of land upon the continent of *America*, by charter or letters patents, shall not at any time hereafter aliene, sell, or dispose of any of the said islands, tracts of land, or proprieties, other than to the natural-born subjects of *England, Ireland*, dominion of *Wales*, and town of *Berwick upon Tweed*, without the licence and consent of his Majesty, his heirs and successors, signified by his or their order in council, first had and obtained; and all governors nominated and appointed by any such persons or proprietors, who shall be intitled to make such nomination, shall be allowed and approved of by his Majesty, his heirs and successors, as aforesaid, and shall take the oaths enjoined by this or any other act to be taken by the governors or commanders in chief in other his Majesty's colonies and plantations, before their entring upon their respective governments, under the like penalty as his Majesty's governors and commanders in chief are by the said acts liable to.

Persons not to sell plantations in *America*, but to subjects of *England*, &c.

Governors to be approved of by the King, and to take the oaths.

Penalty.

XVII. And for a more effectual prevention of frauds which may be used to elude the intention of this act, by colouring foreign ships under *English* names; be it further enacted by the authority aforesaid, That from and after the five and twentieth day of *March*, which shall be in the year of our Lord one thousand six hundred ninety eight, no ship or vessel whatsoever shall be deemed or pass as a ship of the built of *England, Ireland, Wales, Berwick, Guernsey, Jersey*, or any of his Majesty's plantations in *America*, so as to be qualified to trade to, from, or in, any of the plantations, until the person or persons claiming property in such ship or vessel shall register the same as followeth; that is to say, if the ship at the time of such register doth belong to any port in *England, Ireland, Wales*, or to the town of *Berwick upon Tweed*, then proof shall be made upon oath of one or more of the owners of such ship or vessel, before the collector and comptroller of his Majesty's customs in such port; or if at the time of such register the ship belong to any of his Majesty's plantations in *America*, or to the islands of *Guernsey* or *Jersey*, then the like proof to be made before the governor, together with the principal officer of his Majesty's revenue residing on such plantation or island, which oath the said governors and officers of the customs respectively are hereby authorised to administer in the tenor following, viz.

English built ships to be registered, and proof made on oath before the collector of the customs;

or, if belonging to *America*, &c. before the governor, &c.

JURAT *A. B. That the ship* [name] *of* [port] *The oath.*
whereof [master's name] *is at present master, being a*
[i kind of built] *of* [burthen] *tuns, was built at*
[i place where] *in the year* [time when] *and that*
[i owners name] *of* *and* *of, &c.*
are at present owners thereof; and that no foreigner, directly or indirectly,
have any share, or part, or interest therein.

XVIII. Which oath, being attested by the governor, or custom officer respectively, who administered the same, under their hands and seals, shall, after having been registered by them, be delivered to the master of the ship for the security of her navigation, a duplicate of which register shall be immediately transmitted to the commissioners of his Majesty's customs in the port of *London*, in order to be entered in a general register, to be there kept for this purpose, with penalty upon any ship or vessel trading to, from, or in, any of his Majesty's plantations in *America*, after the said five and twentieth day of *March*, and not having made proof of her built and property, as is here directed, that she shall be liable, and she is hereby made liable, to such prosecution and forfeiture as any foreign ship (except prizes condemned in the high court of admiralty) would for trading with these plantations by this law be liable to.

Oath to be attested by the governor, and a duplicate to be transmitted.

Penalty on ship trading to *America* without proof of her built.

XIX. Provided

Prize ships to be registred, and oath made that the property is English.

XIX. Provided always, That all such ships as have been or shall be taken at sea by letters of mart or reprizal, and condemnation thereof made in the high court of admiralty of *England* as lawful prize, shall be specially registred, mentioning the capture and condemnation instead of the time and place of building, with proof also upon oath, that the entire property is *English*, before any such prize shall be allowed the privilege of an *English* built ship, according to the meaning of this act.

Fisher-boats, hoys, &c. not to be registred.

XX. Provided also, That nothing in this act shall be construed to require the registering any fisher-boats, hoys, lighters, barges, or any open boats or other vessels (though of *English* or plantation built) whose navigation is confined to the rivers or coasts of the same plantation or place where they trade respectively, but only of such of them as cross the seas to or from any of the lands, islands, places or territories, in this act before recited, or from one plantation to another.

Ship's name not to be altered without registering *de novo*, and if sold, such sale to be indorsed on the register's certificate.

XXI. And be it further enacted by the authority aforesaid, That no ship's name registred shall be afterwards changed, without registering such ship *de novo*, which is hereby required to be done upon any transfer of property to another port, and delivering up the former certificate to be cancelled, under the same penalties, and in the like method, as is herein before directed; and that in case there be any alteration of property in the same port, by the sale of one or more shares in any ship after registering thereof, such sale shall always be acknowledged by indorsement on the certificate of the register before two witnesses, in order to prove that the entire property in such ship remains to some of the subjects of *England*, if any dispute arises concerning the same.

Anno septimo & octavo

GULIELMI III. Regis.

C A P. XXVIII.

An act for the more effectual preventing the exportation of wool, and for the encouraging the importation thereof from Ireland.

This act is enforced by 9 & 10 W. 3. c. 49. f. 1.

WHEREAS several laws have been made to prevent the exportation of wool, yet nevertheless the said exportation is still continued, whereby daily mischiefs and evils do happen, and a correspondence with France is maintained, to the great prejudice of the government, and discouragement of the manufacture of this kingdom:

1 W. & M. H. 1. c. 32.

4 & 5 W. & M. c. 24.

II. And whereas in the first year of the reign of King William and Queen Mary, there passed an act, intituled, An act for the better preventing the exportation of wool, and encouraging the woollen manufactures of this kingdom; which act was continued by an act made in the fourth and fifth years of King William and Queen Mary, intituled, An act for reviving, continuing, and explaining several laws therein mentioned, which are expired, and near expiring, and will now soon expire: and whereas for preventing the said mischiefs, it is necessary the said act should be continued:

further continued.

III. Be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said act, and every clause, matter and thing therein contained (except what is hereafter otherwise altered, explained, or repealed) shall continue and remain in full force, as if the same were herein and hereby particularly recited and mentioned.

IV. And whereas the statute of the thirteenth and fourteenth of King Charles the Second, made against the exportation of wool, among other things in the said

not mentioned, doth enact the same to be deemed felony; by the severity of which penalty the prosecution of offenders hath not been so effectually put in execution; be it therefore enacted by the authority aforesaid, That so much of the said act, which relates to the making the said offence felony, be repealed and made void.

Part of 13 & 14 Car. 2. c. 18. making the exportation of wool felony, repealed.

V. And be it further enacted by the authority aforesaid, That for the better encouragement of the importation of wool from *Ireland*, that it shall and may be lawful for any person or persons whatsoever, from the place or places in the said act limited, to import into *England* from *Ireland* any quantity or quantities of wool, to any the ports hereafter mentioned; (that is to say) *Whitehaven* in the county of *Cumberland*, *Liverpool*, *Chester*, *Bristol*, *Bridgewater*, *Minehead*, *Barnstaple* and *Biddiford*, and to no other; any thing in this act to the contrary thereof in any wise notwithstanding.

Ports where wool may be imported from *Ireland*.

VI. And be it further enacted by the authority aforesaid, That the commissioners or farmers of the customs in the kingdom of *Ireland* for the time being, shall from time to time, and at all times hereafter, once every six months, transmit or cause to be transmitted unto the commissioners of his Majesty's customs in *England*, a true account of all such wool as shall be from time to time exported from any of the places within the said kingdom of *Ireland*, from whence the same may be exported, the quantity and weight thereof, and by whom, and in what ships exported, and where consigned, and the names of the persons signing the certificates of the landing the same in *England*, and the date of the said certificates, and where the same was landed, as also the quantity and weight contained in the said certificates, in order that the same may be compared with the account by the said act appointed to be kept by the commissioners of the customs of this kingdom.

An account to be transmitted from *Ireland* to *England* once in six months of all wool exported.

VII. And for preventing the mischiefs of rasing, obliterating or interlining such certificates as aforesaid, be it further enacted; That all certificates given for the landing of wool from *Ireland*, or from one port to another in *England*, shall be written upon paper, and not parchment, and that the quantities therein expressed shall not be obliterated or interlined upon any pretence whatsoever.

Certificates to be writ on paper, and not interlined.

VIII. And whereas the several inhabitants of the several counties and shires of this realm next adjoining to the kingdom of *Scotland*, and to the sea coasts, do reap great profit and advantage by the carrying out of wool, wool-fells, mortlings, shorlings, yarn made of wool, wool-flocks, fullers earth, and scouring-clay, into the said kingdom of *Scotland*, and exporting of them into *France*, and other parts beyond the seas, to the great prejudice and decay of the woollen manufacture of this realm; be it further enacted by the authority aforesaid, That from and after the first day of *May*, in the year of our Lord one thousand six hundred ninety six, no wool, or any other of the commodities aforesaid, shall be laid or laden on any horse, or other carriage whatsoever, or shall be carried or conveyed by land, to or from any place or places within the said counties next adjoining to the said kingdom of *Scotland*, or within five miles of the sea coast, as aforesaid, but between sun-rising and sun-setting, under the penalty and forfeiture of the said commodities, and of the said horses, and other cattle and carriages employed in carrying the same; and that no ship or vessel shall export or carry the same into any part beyond the seas, under the penalty and forfeiture of the said commodities, ship and vessel, and treble the value thereof, with treble costs of suit; and the inhabitants of the respective hundred, port, or place exempt, next adjoining to the said kingdom of *Scotland*, or to the sea coasts out of or through which any wool, or any other of the commodities aforesaid, shall be so carried or exported, shall forfeit twenty pounds, if the said wool so carried out or exported shall be under the value of ten pounds, but if it shall be of greater value, then treble the value thereof so exported, or carried out of the said kingdom, as also treble costs of suit: all which said penalties, forfeitures, and costs of suit, are to be recovered and received by him or them that shall sue for the same, and to be prosecuted by any action of debt,

Wool not to be carried by land to or from any county adjoining to *Scotland*, or within 5 miles of the sea coast, but, &c.

Penalties.

Treble costs.

Special provision as to the hundred of *Winchelsea* by 9 & 10 W. 3. c. 43. s. 11.

suit, bill, plaint, or information, against the inhabitants of such hundred, port, or place exempt, out of or through which the said wool or other commodities shall be exported, in any of his Majesty's courts of record at *Westminster*, where no essoin, protection, or wager of law, shall be allowed, nor any more than one imparlance.

Execution may be had against two or more inhabitants.

Justices at sessions may assess proportionably as in case of robbery committed,

27 Eliz. c. 13. and levy the same on the inhabitants.

Penalty for assisting in the exportation of wool.

Actions to be in the name of the clerk of the peace of the county,

and tried by a jury of another county.

First 3 persons making discovery, not to suffer the penalties.

IX. And be it further enacted by the authority aforesaid, That the execution for the informer shall and may be had against two or more of the said inhabitants; and that after execution had by force of this act, it shall and may be lawful (upon complaint made by the party or parties so charged) to and for the justices of the peace of the same county or place where any such execution shall be had, at their general quarter sessions to be held for the said county or place, to assess and tax, rateably and proportionably, according to their discretions, all and every the towns, parishes, villages, and hamlets, in the said hundred, port, or place exempt, in the same manner and form as any hundred ought to be charged in case of robbery committed, for the persons against whom execution shall be had for the person so robbed, pursuant to an act made in the seven and twentieth year of Queen *Elizabeth*, intituled, *An act for the following of the hue and cry*; and that the justices of the peace of the said county or place, where such fact shall be committed, shall and are hereby impowered and required, at their general quarter sessions to be held for the said county or place, to levy the penalties hereby charged upon the said inhabitants, by an equal assessment upon the said inhabitants, and reimburse such person or persons inhabitants within the said hundred, port, or place exempt, adjacent to the kingdom of *Scotland*, or the sea coast, from whence the said wool, or other the said commodities, shall be transported, in the same manner as if there had been a judgment at law against the said hundred, port, or place exempt.

X. And be it further enacted by the authority aforesaid, That all persons who shall be aiding, abetting, or assisting, in carrying, or exporting any of the said commodities out of this realm, as aforesaid (being legally convicted thereof) shall suffer three years imprisonment, without bail or mainprize, and the owner of the said wool, or of any other of the commodities aforesaid, and all and every person or persons who shall be aiding, abetting, or assisting, in carrying or exporting of them or any of them out of this kingdom, shall answer and satisfy treble the value of all such forfeitures and penalties, which such inhabitants shall be so charged with and liable to, as also treble costs of suit; which shall and may be recovered by action of debt, suit, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, or wager of law, shall be allowed, nor any more than one imparlance, by and in the name of the clerk of the peace for the time being, of or for every such county or place, without naming the christian name or surname of the said clerk of the peace; which treble value and treble costs of suit shall be to the only use and behoof of the said inhabitants; and that notwithstanding the death or removal of any such clerk of the peace, after such action of debt, suit, bill, plaint, or information, sued, commenced, or preferred, the same shall be prosecuted and pursued to judgment and execution, in such manner and form, to all intents and purposes, as that clerk of the peace might have done, which first commenced or preferred the said action of debt, suit, bill, plaint, or information.

XI. And for the better and more impartial trials of all such actions and informations which shall be commenced or prosecuted by virtue of this act, be it enacted by the authority aforesaid, That such actions and informations shall be tried, in any of his Majesty's courts of record, by a jury of good and lawful freeholders to be summoned out of any other county than that wherein the fact shall be committed: and to encourage persons to discover the said crime, the first three persons who have been aiding, abetting, or assisting, in carrying out or exportation of wool, or any other of the commodities,

modities, as aforesaid, that shall inform thereof any justice of the peace in either of the said several counties aforesaid, whereby the punishment and penalties appointed by this act may be inflicted and recovered, the party or parties so discovering (not being owner or part owners of the said wool, or other commodities aforesaid) shall not suffer any of the said penalties or punishment.

XII. Provided always, and be it enacted by the authority aforesaid, That if any action or suit shall be brought and prosecuted by any person or persons against any justice of peace, or other person employed by them or any of them in the execution of this act, for any matter, cause, or thing, by them or either of them done, committed, or executed, by virtue or reason of this act, or any clause or article therein contained, that then, and in every such case, the action shall be laid in the proper county where the fact was done and committed, and not elsewhere; and the defendant or defendants may plead the general issue, and give the special matter in evidence at the trial, that the same was done in pursuance, and by authority of this act: and if upon examination it shall so happen to be done, the jury shall find for the defendant or defendants; and in such case, or if the plaintiff shall be nonsuit, or discontinue his action, after the defendant or defendants hath or have appeared, the defendant or defendants shall have and recover their treble costs which he or they shall sustain or be put unto by reason of his or their wrongful vexation in defence of the said action or suit; and that every action, suit, bill, plaint, or information, by virtue of this act, shall be commenced and prosecuted within one year after the fact committed.

ACTIONS against justice of peace to be levied in the county where the fact was done.

Defendant may plead general issue, and have treble costs.

Limitation of actions.

XIII. Provided always, That if any person, who is intitled to the penalties and forfeitures by this act given, shall compound with any hundred, port, or place exempt, hereby liable to pay the same, for any lesser sum than what is hereby given; that it shall at any time hereafter be lawful for any other person to sue for and recover the same in manner and form as aforesaid, as if no such composition had been made; and the person so compounding shall, for such his offence, suffer five years imprisonment without bail or mainprize: and this act to continue in force for three years, and from thence to the end of the next session of parliament.

Penalty on persons compounding for forfeitures.

Act to continue for three years.

XIV. And for the better preventing the exportation of wool, and correspondence with *France*; be it further enacted by the authority aforesaid, That the lord high admiral of *England*, or commissioners for executing the office of lord high admiral for the time being, shall from time to time direct and appoint one ship of the fifth rate, and two ships of the sixth rate, and four armed sloops, constantly to cruise from off the *North foreland* to the *isle of Wight*, with orders for taking and seizing all ships, vessels, or boats, which shall export any wool, or carry or bring any prohibited goods or any suspected persons. Continued by 9 W. 3. c. 40.

Commissioners of the admiralty to appoint ships and armed sloops to cruise.

Anno septimo & octavo

G U L I E L M I III. Regis.

C A P. XXXIV.

An act that the solemn affirmation and declaration of the people called Quakers, shall be accepted instead of an oath in the usual form.

WHEREAS divers dissenters, commonly called quakers, refusing to take an oath in courts of justice and other places, are frequently imprisoned, and their estates sequestered, by process of contempt issuing out of such courts, to the ruin of themselves and families: for remedy thereof be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords

Quakers instead of an oath to make the following affirmation,

lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the fourth day of *May*, which shall be in the year of our Lord one thousand six hundred ninety six, every *quaker* within this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, who shall be required upon any lawful occasion to take an oath, in any case where by law an oath is required, shall, instead of the usual form, be permitted to make his or her solemn affirmation or declaration in these words following, *viz.*

I A. B. do declare in the presence of Almighty God, the witness of the truth of what I say.

which is to be of the same force in law as an oath.

II. Which said solemn affirmation or declaration shall be adjudged and taken, and is hereby enacted and declared to be, of the same force and effect, to all intents and purposes, in all courts of justice and other places where by law an oath is required within this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, as if such quaker had taken an oath in the usual form.

Penalty on false affirmation.

III. And be it further enacted by the authority aforesaid, That if any quaker, making such solemn affirmation or declaration, shall be lawfully convicted, wilfully, falsely, and corruptly to have affirmed or declared any matter or thing, which, if the same had been in the usual form, would have amounted to wilful and corrupt perjury; every such quaker so offending, shall incur the same penalties and forfeitures, as by the laws and statutes of this realm are enacted against persons convicted of wilful and corrupt perjury.

Anno septimo & octavo

GULIELMI III. Regis.

C A P. XXXIX.

An act for encouraging the linen manufacture of Ireland, and bringing flax and hemp into, and the making of sail cloth in this kingdom.

Hemp or flax, &c. may be imported into England from Ireland custom free, on certificate from the officer of the port in Ireland, expressing the mark and particulars in each bale. Confirmed by 1 Ann. stat. 2: c. 8.

WHEREAS there are great sums of money and bullion yearly exported out of this kingdom, for the purchasing of hemp, flax and linen, and the productions thereof, which might in great measure be prevented by being supplied from Ireland, if such proper encouragement were given as might invite foreign protestants into that kingdom to settle; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of *August*, one thousand six hundred ninety six, it shall and may be lawful to and for any native or natives of *England* or *Ireland* to import into *England*, directly from *Ireland*, any sorts of hemp or flax, and all the production thereof, as thread, yarn, and linen, of the growth and manufacture of *Ireland*, free from all manner of customs, duties, and impositions whatsoever, the master or other chief officer of the vessel so importing the same, bringing with him or them a certificate or certificates from the chief officer or officers of the port or ports in *Ireland*, where such goods shall be put on board, expressing the marks, number, tale or weight, of the species in each bale or parcel mentioned in the bill or bills of lading, with the name or names, place or places of abode of the exporter or exporters from *Ireland*, and the name or names, place or places of abode of such other person or persons

persons that shall have sworn the goods therein mentioned to be *bona fide* of the growth and manufacture of the kingdom, without fraud or covin, and where and to whom in *England* consigned; and also the master or masters, chief officer or officers of the said ship or ships, vessel or vessels, on arrival in *England*, making oath, that the said bales, parcels and goods therein contained, are the said bales, parcels and goods taken on board, by virtue of the said certificate or certificates so to be produced; any act, custom, or usage heretofore to the contrary notwithstanding.

Extended to Irish manufactures,
16 Geo. 2. c. 26.

II. *And forasmuch as the making of sail cloth in England is of great use and benefit to the nation, and will employ many thousands of the poor; which manufacture is already set up in several parts of this kingdom, and brought to good perfection; be it therefore enacted by the authority aforesaid, That for the encouragement of the further improvement of the same, all English made sail cloth (upon due proof upon oath of its being made in this kingdom) shall, from and after the first day of August, one thousand six hundred ninety and six, be exported free from the payment of all custom and duty whatever, whether the same be exported in the piece or bolt, or in sails ready made; any law, act or statute, to the contrary in any wise notwithstanding.*

English made sail cloth to be exported custom free. British linen cloth made of hemp or flax likewise may be exported custom free by
3 Geo. 1. c. 7. f. 39.

Anno octavo

GULIELMI III. Regis.

C A P. I.

An act for importing and coining guineas and half guineas.

WHEREAS by an act made in the first session of this present parliament, intituled, An act for taking off the obligation and encouragement of coining guineas for a certain time therein mentioned, it is enacted, That from the second day of March, in the year of our Lord one thousand six hundred ninety five, until the first day of January then next following, there shall not be any obligation of receiving into his Majesty's mint or mints, to be coined, any gold whatsoever; nor shall the officers of his Majesty's mints be obliged to coin any gold within the time aforesaid, for any person whatsoever; and that the recompences appointed by the statute made in the eighteenth year of the reign of King Charles the Second, and other subsequent statutes, for encouragement of coinage, shall be applied to the use of the silver mints. And it is also thereby further enacted, That from and after the said second day of March, until the said first day of January, it shall not be lawful for any person or persons whatsoever to import guineas or half guineas into this kingdom, upon any pretence whatsoever, upon forfeiture of the said guineas or half guineas. And whereas the reason of making the said act was occasioned by the high and unusual price of guineas, which might in the end be very prejudicial to the subject: but the said price of guineas being now reduced to or near the standard, and sundry persons being desirous to coin gold, and also to import great quantities of guineas and half guineas, which will be very beneficial to the trade and commerce of this kingdom: for the encouragement whereof,

18 Car. 2. c. 5.
25 Car. 2. c. 8.
1 Jac. 2. c. 7.
4 & 5 W. & M. c. 24.
6 & 7 W. 3. c. 17.
7 & 8 W. 3. c. 19.
9 & 10 W. 3. c. 21.
12 & 13 W. 3. c. 11.
7 Annæ, c. 24.
1 Geo. 1. stat. 2. c. 43.
9 Geo. 1. c. 19.

II. Be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same, That the said act, and every clause, matter and thing, therein contained (other than what relates to the recompences by the said act appointed to be applied to the silver mints, and what concerns the royal *African* company) be and are hereby

7 & 8 W. 3. c. 13. relating to the coining of guineas, repealed. Exception,

H h h

repealed

Guineas and
half guineas to
be freely im-
ported.

repealed and utterly made void, to all intents and purposes; and that all and every person and persons may freely import into this kingdom guineas and half guineas, as they might or usually did before the making the said act for prohibiting the same.

Anno octavo & nono

GULIELMI III. Regis.

C A P. XII.

An act for continuing several additional impositions upon several goods and merchandizes.

Most gracious Sovereign,

Additional
impositions on
goods import-
ed by 4 & 5
W. & M. c. 5.
&c. continued
from 1 March,
1696, to 17
May, 1697.

WE your Majesty's most dutiful and loyal subjects, the commons assembled in parliament, for a further supply of your Majesty's extraordinary occasions, and the effectual prosecution of the war against France, and for satisfaction of such persons who have advanced and lent monies into your Majesty's Exchequer for the purposes aforesaid, have cheerfully and unanimously given and granted unto your Majesty the impositions and duties herein-after mentioned, for and during the term hereafter expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same, That the several additional and other rates, impositions, duties, and charges, upon goods and merchandize imported into this kingdom of England, dominion of Wales, and town of Berwick upon Tweed, and from thence exported, mentioned, expressed, and granted in and by an act made in the fourth and fifth years of the reign of his present Majesty and the late Queen Mary, intituled, *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, for the prosecuting the present war against France*, shall be continued from the first day of March, in the year of our Lord one thousand six hundred ninety six, and be raised, levied, collected, answered, and paid unto his Majesty, his heirs and successors, until the seventeenth day of May, in the year of our Lord one thousand six hundred ninety seven; and that the said act, and all powers, provisions, penalties, articles, and clauses, therein contained, shall continue and be of full force and effect, until the said seventeenth day of May, one thousand six hundred ninety seven, and shall be applied, practised, and executed, for raising, levying, collecting, answering, and paying the said additional duties, and other rates and impositions hereby continued, according to the tenor and intent of this present act.

Anno octavo & nono

GULIELMI III. Regis.

C A P. XX.

An act for making good the deficiencies of several funds therein mentioned; and for enlarging the capital stock of the bank of England; and for raising the publick credit.

WHEREAS several persons, as well natives as foreigners, bodies politick and corporate, did advance and lend, at the receipt of his Majesty's Exchequer, very considerable sums of money, upon the security of the several and respective aids, revenues, or funds, herein after mentioned; that is to say, upon the first aid of four shillings in the pound, payable out of lands and other things for one year, by virtue of an act of parliament made and passed in the fourth year of the reign of his Majesty and the late Queen of blessed memory, whereby interest, not exceeding the rate of seven pounds per centum per annum, was allowed for the sums borrowed in pursuance thereof; and upon the third aid of four shillings in the pound, payable out of lands and other things for one year, by virtue of an act of parliament made and passed in the sixth year of his Majesty's reign, whereby interest, not exceeding the rate of five pounds per centum per annum, was allowed for the sums thereby borrowed; and upon the fourth aid of four shillings in the pound, payable out of lands and other things, for one year, by virtue of an act of parliament made and passed in the seventh year of his Majesty's reign, whereby interest, not exceeding the rate of six pounds per centum per annum, is allowed for the sums borrowed in pursuance thereof; and upon the monies which were to arise by an act passed in the parliament holden at Westminster, in the fifth and sixth years of their said Majesties reign, whereby a poll was granted to their Majesties, payable quarterly for one year; which monies were directed to be applied to satisfy the principal of such loans; and upon the monies which were to arise by the three fourth parts of the customs, after satisfaction of the principal and interest of five hundred thousand pounds charged thereupon by an act of parliament in the second year of their said Majesties reign; for which loans so made, and which were intended to be paid out of the three fourths of the customs, the lenders were intitled to receive interest after the rate of six pounds per centum per annum. And whereas the greatest part of the monies so lent upon the aids, revenues, or funds, before mentioned, hath been actually satisfied and paid off, but the several terms, for which the said respective aids of four shillings in the pound, and the said poll money, were granted, being determined and expired, and three hundred thousand pounds per annum, out of the revenue of customs, being appropriated by act of parliament to the satisfaction of other loans, it doth plainly appear that the several aids and funds herein before mentioned are deficient, and could not fully satisfy all the monies which were charged thereupon, and the interest thereof; and for so much as remains unsatisfied, the respective lenders, their executors, administrators, and assigns, have, or are intitled to have, in their hands, tallies and orders of repayment levied and drawn according to the forms used in his Majesty's receipt of Exchequer: And whereas by an act made and passed in the parliament holden at Westminster in the seventh and eighth years of his Majesty's reign, intituled, An act for continuing to his Majesty certain duties upon salt, glass wares, stone and earthen wares, and for granting several duties upon tobacco pipes and other earthen wares, for carrying on the war against France, and for establishing a national land bank, and for taking off the duties upon tonnage of ships and upon coals, his Majesty was empowered to borrow or take into the receipt of the exchequer any sum or sums of money, either upon the credit of repayment by orders to be registred and paid

in course, with interest after the rate of seven pounds per centum per annum, or upon credit of bills to be made payable upon demand, with interest not exceeding the rate of three pence per diem for every one hundred pounds, so as that the principal sums, which at any one time should be due and owing either upon the said orders, or upon the said bills, or both, should not exceed the sum of two millions five hundred sixty four thousand pounds; and out of the monies to be raised by the act last mentioned, it was directed and intended, that the sums following should be paid and applied, that is to say, the sum of five hundred and sixty thousand pounds to discharge monies which were lent at the receipt of exchequer upon the security of certain duties upon glass wares, stone and earthen bottles, coals and culm (which duties upon coals and culm were taken away by the act last mentioned) and the interest thereof; one hundred and forty thousand pounds to answer and make good the rates and duties of tonnage upon ships, from the seventeenth day of May, one thousand six hundred ninety six, until the seventeenth day of May, one thousand six hundred ninety seven (which duties of tonnage upon ships was also taken away by the same act); and the further sum of one hundred and forty thousand pounds to answer and make good the rates and duties upon salt, from the said seventeenth day of May, one thousand six hundred ninety six, until the said seventeenth day of May, one thousand six hundred ninety seven, in the manner therein mentioned; which said several sums of five hundred and sixty thousand pounds, one hundred and forty thousand pounds, and one hundred and forty thousand pounds, amounting in the whole to eight hundred and forty thousand pounds, being taken or subducted from the said sum of two millions five hundred sixty four thousand pounds, the remainder thereof will amount to one million seven hundred twenty four thousand pounds, which is borrowed, or may be borrowed, by his Majesty for the service of the war against France; and the person or persons who have advanced, or shall advance the same, his, her or their executors, administrators, or assigns, have, or may have, in their hands, tallies, and orders of repayment, or bills for the sums so advanced, or to be advanced, which cannot in any reasonable time be satisfied out of the said duties chargeable therewith by the act last mentioned: and whereas several persons did advance and lend, at the said receipt of the Exchequer, several other sums of money, at the rate of seven pounds per centum per annum for interest, upon the credit of two third parts of the excise of eighteen pence per barrel, and other additional duties of excise upon beer, ale, and other liquors, which were granted to their said Majesties for four years, by an act of parliament in the second year of their reign, and afterwards continued by a subsequent act of parliament in that behalf, until the seventeenth day of May, one thousand six hundred ninety seven, from which time the same, or the like duties of excise, as are continued or granted by act of parliament for other uses: and whereas several persons, as well natives as foreigners, bodies politick and corporate, have also advanced and lent at the said receipt of the Exchequer, very considerable sums of money upon the security of other aids, supplies, impositions, revenues, or funds, herein after mentioned; that is to say, upon certain additional impositions upon several goods and merchandizes, which were granted their said Majesties by an act passed in the parliament holden at Westminster, in the fourth and fifth years of their reign, to continue until the first day of March, one thousand six hundred ninety six, which act allows interest after the rate of eight pounds per centum per annum for the monies thereby borrowed, and upon certain duties payable for vellum, parchment, and paper, for four years, which commenced from the twenty eighth day of June, one thousand six hundred ninety four, by virtue of an act which passed in the parliament holden at Westminster, in the fifth and sixth years of the reign of their said Majesties, whereby there was allowed interest, not exceeding the rate of eight pounds per centum per annum, for the monies lent in pursuance thereof; and upon credit of a certain yearly sum of three hundred thousand pounds, payable for five years, from the five and twentieth day of December, one thousand six hundred ninety four, out of monies arising by the subsidy of tannage and poundage, and other duties upon merchandizes ex-
ported

ported and imported, by virtue of several acts of parliament, passed in the sixth ^{6 W. & M.} year of the reign of their said Majesties, wherein a credit was given for any ^{C. 1.} sums, not exceeding one million two hundred and fifty thousand pounds, to be repaid, with interest, not exceeding the rate of five pounds per centum per annum for the first three hundred thousand pounds, six pounds per centum per annum for the second three hundred thousand pounds, seven pounds per centum per annum for the third three hundred thousand pounds, and eight pounds per centum per annum for the remaining three hundred and fifty thousand pounds; and upon credit of an act made in the parliament holden at Westminster, in the sixth and seventh years of his Majesty's reign, for granting certain rates and duties upon marriages, births, burials, batchelors, and widowers, for the term of five years, from the first day of May, one thousand six hundred ninety five, whereby interest, not exceeding the rate of eight pounds per centum per annum, is allowed for the sums lent in pursuance thereof; and upon the credit of several impositions, payable for wines, vinegar, tobacco, East India goods, and other merchandizes imported, continued, until the twenty ninth day of September, one thousand seven hundred and one, by virtue of an act passed in the parliament, which was holden at Westminster, in the seventh and eighth ^{7 & 8 W. 3.} years of his Majesty's reign, whereby a credit was given for borrowing any ^{C. 10.} sums, not exceeding one million five hundred thousand pounds, to be repaid with interest, not exceeding the rate of five pounds per centum per annum for the first four hundred thousand pounds, six pounds per centum per annum for the second four hundred thousand pounds, seven pounds per centum per annum for the third four hundred thousand pounds, and eight pounds per centum per annum for the remaining three hundred thousand pounds: and whereas a great part of the monies so lent, upon the two third parts of the said additional duties of excise, and upon the said additional impositions payable for goods and merchandizes, and upon the said duties payable for vellum, parchment, and paper, and upon the said three hundred thousand pounds per annum charged upon the subsidy of tunnage and poundage, and upon the said duties charged upon marriages, births, burials, batchelors and widowers, and upon the said continued impositions payable for wines, vinegar, tobacco, East India goods, and other merchandizes imported, hath been actually repaid and satisfied with interest; but by computing the product of these duties for the time past, and considering the terms yet to come and unexpired in them respectively, it is supposed and feared that the same duties respectively, at the end of the several terms for which they are granted as aforesaid, will be more or less deficient to answer, pay off, and clear all the principal and interest of the monies which were authorized to be borrowed thereupon, and the persons intitled to the monies not paid off upon the duties last mentioned, have or may have, in their hands, tallies and orders of repayment for the same: and whereas several persons or corporations did advance and lend, at the said receipt of Exchequer, other considerable sums of money upon the credit of an act made in the parliament holden at Westminster, in the fourth and fifth years of their said Majesties reign, intituled, An act for ^{4 & 5 W. & M. c. 15.} continuing certain acts therein mentioned, and charging several joint stocks, wherein a credit was given for the borrowing any sum not exceeding five hundred thousand pounds, at interest not exceeding eight pounds per centum per annum, part of which monies doth still remain unsatisfied, and the persons intitled thereunto have likewise tallies and orders of repayment for the same; and pursuant to another act made and passed in the parliament holden at Westminster, in the seventh and eighth years of his Majesty's reign, intituled, An act for laying several duties upon low wines or spirits of the first extraction, and for preventing the frauds and abuses of brewers, distillers, and other persons chargeable with the duties of excise; several other sums of money have been lent to his Majesty, not exceeding seventy thousand pounds, on credit of the rates or duties upon low wines, or spirits of the first extraction, and sweets, thereby granted, to be repaid with interest not exceeding the rate of six pounds per centum per annum for the first forty thousand pounds, and seven pounds per

per centum per annum for the remainder thereof; and by virtue of the same act, and of another act made and passed in this present session of parliament to explain the same, the weekly sum of six thousand pounds arising by or out of the hereditary branch of his Majesty's revenues of excise upon beer, ale, and other liquors, and by or out of that part of the said revenues of excise which is granted to his Majesty during his life (which God preserve) commonly called The hereditary and temporary excise, and the weekly sum of six hundred pounds out of the money or revenue from time to time arising in the general letter office or post office, do severally stand charged to pay off and satisfy in course several tallies of Pro, or assignment, or other tallies in those acts mentioned, for the payment whereof provision is thereby made, together with such several and respective rates of interest for the same as are thereby allowed: and whereas by reason of the deficiencies of several of the aids, supplies, impositions and duties above mentioned, which have not or will not be sufficient to answer the principal and interest charged thereupon, and by reason of the remoteness of the course of payment of the tallies and orders charged upon some of them, and upon other the duties in this act before mentioned, the owners of the said tallies or orders are frequently necessitated to sell and dispose thereof at great loss, or at an excessive discount, whereby the publick credit is very much prejudiced and impaired, and the trade, and other publick and private affairs within this realm, do exceedingly suffer: and whereas it is computed or estimated, that the deficiencies or sums which are or will be wanting to satisfy and pay off all principal and interest due or to be due on the deficient aids, duties or funds before mentioned, (over and above all arrears, standing out upon any of them, which are determined, and over and above all monies to be raised by such of them as are yet unexpired) do or may amount to the sums following; that is to say, upon the said first aid of four shillings in the pound, fifty five thousand six hundred twenty two pounds, ten shillings and five pence; upon the said third aid of four shillings in the pound, four hundred and seven thousand three hundred seventy and two pounds, and three pence; upon the said fourth aid of four shillings in the pound, nine hundred and seventeen thousand one hundred and one pounds, thirteen shillings, and two pence halfpenny; upon the said quarterly poll, eighty nine thousand two hundred seventy five pounds, thirteen shillings, and four pence; upon the said three fourth parts of the customs, two hundred and thirteen thousand four hundred forty seven pounds, fifteen shillings and nine pence; upon the said act charging salt, and other things therein mentioned, one million, seven hundred and eleven thousand and five hundred pounds; upon the said two third parts of the additional excise, one hundred and sixty thousand pounds; upon the said additional impositions payable for goods and merchandizes, four hundred forty five thousand one hundred seventy seven pounds, seven shillings, and four pence; upon the said duties payable upon vellum, parchment, and paper, two hundred twenty four thousand one hundred and fourteen pounds, seven shillings, eight pence halfpenny; upon the said duties charged upon marriages, births, burials, bachelors, and widowers, six hundred forty and eight thousand pounds; and upon the said continued impositions payable for wine, vinegar, tobacco, East India goods, and other merchandizes imported, one hundred forty six thousand one hundred eighty one pounds, nineteen shillings, and five pence halfpenny; and on the said yearly sum of three hundred thousand pounds out of the subsidy of tunnage and poundage, one hundred forty two thousand six hundred sixty six pounds, seven shillings, three pence, and three farthings, amounting in the whole to the sum of five millions, one hundred and sixty thousand four hundred fifty and nine pounds, fourteen shillings, nine pence, one farthing: We your Majesty's most dutiful and loyal subjects, the commons of England in parliament assembled, having duly weighed and considered the premises, and being desirous to raise such aids and supplies, and to use such proper methods, as may make good the said deficiencies, and raise the publick credit, have cheerfully and unanimously given and granted unto your Majesty the supplies, impositions and other duties herein after mentioned, for and during the

the respective terms hereafter expressed; and do beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the subsidy of tunnage and poundage, and other sums of money payable upon merchandizes exported and imported, which were given and granted unto his late Majesty King Charles the Second for his life, by an act of parliament made in the twelfth year of his reign, intituled, *A subsidy granted to the King of tunnage and poundage, and other sums of money payable upon merchandizes exported and imported*; and which by an act of parliament made in the sixth year of his Majesty's reign, were granted and continued for the term of five years, to commence on the six and twentieth day of *December*, one thousand six hundred ninety four, shall be continued to his Majesty, from the expiration of the said term of five years, until the first day of *August*, which shall be in the year of our Lord one thousand seven hundred and six, and no longer; and that the said act, made in the twelfth year of the reign of King Charles the Second, and every article, rule and clause therein mentioned, and also an order of the commons in parliament assembled, made in pursuance of the rules and orders annexed to the aforesaid act, for settling of officers fees, dated the seventeenth day of *May*, one thousand six hundred sixty two, and signed by Sir *Edward Turner*, then speaker, shall be of full force and effect, to all intents and purposes, until the said first day of *August*, one thousand seven hundred and six, as fully, and in like manner, as if the same were particularly and at large recited and set down in the body of this act.

12 Car. 2. c. 4.

6 W. 3. c. 7.

Tunnage and poundage continued till

1 Aug. 1706.

By 10 & 11

W. 3. c. 21.

f. 27: nothing in this act shall

charge brandy with the duty

of 2 s. per gallon, &c.

And by 11 & 12

W. 3. c. 20.

Duties on cloth, &c. exported,

are determined.

II. And be it further enacted by the authority aforesaid, That an act of parliament made in the twelfth year of the reign of the said King Charles the Second, intituled, *An act to prevent frauds and concealments of his Majesty's customs and subsidies*; as also an act made in the fourteenth year of the reign of the said late King, intituled, *An act for preventing frauds, and regulating abuses, in his Majesty's customs*; and also an act made in the two and twentieth year of the reign of the said late King Charles the Second, intituled, *An act for the improvement of tillage, and the breed of cattle*; and also one other act made in the five and twentieth year of the reign of the said late King Charles the Second, intituled, *An act for taking off aliens duties upon commodities of the growth, product, and manufacture of the nation*; and also one other act made in the said five and twentieth year of the said late King Charles the Second, intituled, *An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trades*; and also one other act made in the first year of the late King James the Second, intituled, *An additional act for the improvement of tillage*; and all the clauses and directions whatsoever contained therein, or in the said act passed in the sixth year of the reign of his Majesty and the said late Queen, for granting to them the said subsidy of tunnage and poundage, and other sums of money upon merchandizes exported and imported, be of full force and effect until the said first day of *August*, which shall be in the year of our Lord one thousand seven hundred and six.

Several other acts to be of force till 1706.

12 Car. 2. c. 6.

19.

13 & 14 Car.

2. c. 11.

22 Car. 2. c.

13.

25 Car. 2. c.

6.

23 Car. 2. c.

7.

1 Jac. 2. c. 19.

6 W. & M. c. 1.

III. Provided nevertheless, and be it declared and enacted, That nothing herein contained shall be construed or taken to determine any articles or clauses in any of the last mentioned acts hereby enacted to be in force until the said first day of *August*, one thousand seven hundred and six, which were appointed and intended to be perpetual, or which are continued by any act of parliament, for any time which will not expire by or before the said first day of *August*, one thousand seven hundred and six, but that the same, and every of them, shall continue and remain in force, as if this present act had not been made: but such of the said acts, and such clauses in any of them, as would otherwise determine before the said first day of *August*, one thousand seven hundred and six, shall hereby be revived

Clauses in any forementioned act intended to be perpetual, to continue so;

and such as would otherwise determine, to be revived.

Duties on
wines and
vinegar by 1
Jac. 2. c. 3.
continued un-
til 1706.

revived and stand, continue, and be in force, until the said first day of *August*, one thousand seven hundred and six, and no longer.

IV. And be it further enacted by the authority aforesaid, That the several impositions and duties upon wines and vinegar, granted by an act made in the first year of the reign of the late King *James* the Second, intituled, *An act for granting to his Majesty an imposition upon all wines and vinegar imported between the twenty fourth day of June, one thousand six hundred eighty five, and the twenty fourth day of June, one thousand six hundred ninety three*; which said act, by several acts of parliament afterwards passed, hath been continued, and is to continue until the nine and twentieth day of *September*, one thousand seven hundred and one, shall be continued from the eight and twentieth day of *September*, one thousand seven hundred and one, until the first day of *August*, which shall be in the year of our Lord one thousand seven hundred and six, and no longer; and that the said act so made in the first year of the reign of the late King *James* the Second, and all powers, provisions, penalties, articles and clauses therein contained, for or concerning the said imposition on wines and vinegar, shall continue and be of full force and effect, until the said first day of *August*, one thousand seven hundred and six, and shall be applied, practised and executed for the raising, levying, collecting, answering and paying the said duties upon wine and vinegar hereby continued, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if all and every the clauses, matters and things in the said act of the first year of King *James* the Second contained, had been again repeated in this act, and particularly enacted.

1 ac. 2. c. 4.

V. And be it further enacted by the authority aforesaid, That the rates, duties and impositions upon all sorts of tobacco, granted by an act made in the first year of the reign of the said late King *James*, intituled, *An act for granting to his Majesty an imposition upon all tobacco and sugar imported between the four and twentieth day of June, one thousand six hundred eighty five, and the four and twentieth day of June, one thousand six hundred ninety three*, which said act, as for and concerning the said duties and impositions upon tobacco only, was by several acts of parliament afterwards made, continued, and is to continue to the nine and twentieth day of *September*, one thousand seven hundred and one, shall be continued from the twenty eighth day of *September*, one thousand seven hundred and one, until the said first day of *August*, which shall be in the year of our Lord one thousand seven hundred and six, and no longer.

Duty on to-
bacco to be
paid accord-
ing to the act
of 7 & 8 W.
3. c. 10.

VI. Provided always, and be it enacted and declared by the authority aforesaid, That the said duty upon tobacco, which shall be imported during the term hereby granted, shall be secured, collected, raised, levied, answered and paid to his Majesty in such method, and with such discount and allowances, and according to such rules and directions, as are mentioned, referred to, or prescribed, as to the duties or impositions upon tobacco, in and by the said act made in the parliament holden in the seventh and eighth years of his Majesty's reign, (intituled, *An act for continuing several duties granted by former acts upon wine and vinegar, and upon tobacco and East-India goods and other merchandizes imported, for carrying on the war against France*) and not otherwise.

Additional
duties on
goods and
merchandizes,
by 2 W. & M.
11. 2. c. 4.
continued un-
til 1706.

VII. And be it further enacted by the authority aforesaid, That the several additional and other rates, impositions, duties, and charges, upon the several sorts of goods and merchandizes, granted by an act made in the second year of their said Majesties reign, (intituled, *An act for granting to their Majesties certain impositions upon all East-India goods and manufactures, and upon all wrought silks, and several other goods and merchandizes, to be imported after the five and twentieth day of December, one thousand six hundred and ninety*) and which thereby, and by several other acts afterwards passed, were to have continuance and are to continue until the nine and twentieth day of *September*,

ber, one thousand seven hundred and one, shall be further continued from the eight and twentieth day of *September*, one thousand seven hundred and one, until the said first day of *August*, which shall be in the year of our Lord one thousand seven hundred and six, and no longer: and that the said act made in the second year of their said Majesties reign, concerning *East-India* goods, and other things therein charged, and all powers, provisions, penalties, articles, and clauses therein contained, shall continue and be of full force and effect until the said first day of *August*, one thousand seven hundred and six, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said respective duties hereby continued, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if the said last mentioned act, and all and every the clauses, matters, and things, therein contained, had been again repeated and enacted particularly, except only as to such part of the said acts concerning the said impositions on wines, vinegar, tobacco, *East-India* goods, and other merchandizes imported, touching which other provisions or alterations are made by any act or acts of parliament now in being, which other provisions or alterations are to be observed, and to continue during the continuance of this act; and the said act, intituled, *An act for continuing several duties granted by former acts upon wine and vinegar, and upon tobacco, and East-India goods and other merchandizes imported, for carrying on the war against France*, and every article, clause, matter, and thing therein contained, for the raising, levying, securing, answering, and paying the impositions and duties on the merchandizes and commodities thereby charged, and which are by this act continued, shall be of full force and effect, until the said first day of *August*, one thousand seven hundred and six.

Other acts continued.

Exception.

7 & 8 W. 3. c. 10.

VIII. And be it further enacted by the authority aforesaid, That the additional and other rates, duties, impositions, and charges, upon the several sorts of goods and merchandizes, granted by an act of parliament made in the fourth and fifth years of their said Majesties reign, intituled, *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, for prosecuting the present war against France*, and which were thereby to have continuance, from the first day of *March*, one thousand six hundred ninety two, to the first day of *March*, one thousand six hundred ninety six, shall be continued from the last day of *February*, one thousand six hundred ninety six, to the said first day of *August*, which shall be in the year of our Lord one thousand seven hundred and six, and no longer; and that the said act last mentioned, and all powers, provisions, penalties, articles, and clauses, therein contained, as herein after is excepted and provided, as for and concerning the said rates, duties, and impositions, shall continue and be of full force and effect, until the said first day of *August*, one thousand seven hundred and six, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said duties hereby continued, according to the tenor and intent of this present act, as fully to all intents and purposes as if the said last mentioned act, and all and every the clauses, matters, and things therein contained, had been again repeated and enacted in this act particularly.

Additional impositions on goods and merchandizes, by 4. and 5. W. & M. c. 5. continued until 1706.

IX. And whereas by the said act passed in the fourth year of their Majesties reign, for granting the said additional impositions on goods and merchandizes, the sum of twenty shillings is imposed on every tun of lapis calaminaris exported, which was found by experience to hinder the exportation thereof, and utterly to ruin the manufacture; it is therefore hereby provided and enacted by the authority aforesaid, That for and during the continuance of the said additional impositions, the sum of two shillings only shall be paid for every tun of lapis calaminaris exported, over and above the rates thereon charged by the book of rates, to be collected as in and by the said act is directed and appointed; any thing in this or the last mentioned act contained to the contrary notwithstanding.

4 & 5 W. & M. c. 5. Lapis calaminaris exported to pay only 2s. per tun over and above the rate in the book of rates.

K k k

X. And

Bar or hammered iron imported from Ireland discharged of the additional duties.

Provisions continued concerning these impositions.

7 & 8 W. 3.
c. 22.

12 Car. 2.
c. 18.

15 Car. 2.
c. 7.

7 & 8 W. 3.
c. 22.

Further time allowed for administering and taking the oaths.

X. And whereas the scarcity and dearth of iron in this kingdom have of late much discouraged the manufactures thereof, in which great numbers of the poor are employed; be it therefore further provided and enacted by the authority aforesaid, That it shall and may be lawful to import into this kingdom from Ireland, any bar iron unwrought, and iron slit or hammered into rods (other than Swedish or other foreign iron) discharged of the impositions and duties laid upon the same by this or the said act for granting the said additional impositions; any thing in this or the said act contained to the contrary notwithstanding.

XI. Provided also, That in all cases where any other provision or alteration is made, by any act or acts of parliament now in being, in or about any other matter or thing contained in the said act of parliament for the impositions last mentioned, such other provisions or alterations shall be observed during the continuance of the term hereby granted in the same impositions; any thing herein contained to the contrary notwithstanding.

LXIX. And whereas by an act of parliament made in the seventh and eighth years of the reign of his present Majesty, intituled, An act for preventing frauds, and regulating abuses, in the plantation trade, it is amongst other things therein enacted, That all the present governors and commanders in chief of any English colonies or plantations shall, before the five and twentieth day of March, one thousand six hundred ninety seven, and all who shall be made governors or commanders in chief of the said colonies or plantations, or any of them, before the entering into their governments, shall take a solemn oath to do their utmost that the clauses, matters, and things, contained in one act of parliament made in the twelfth year of the reign of the late King Charles the Second, intituled, An act for encouraging and increasing of shipping and navigation; and one other act made in the fifteenth year of his said late Majesty's reign, intituled, An act for encouragement of trade; and also the said act made in the seventh and eighth years of the reign of his present Majesty, intituled, An act for preventing frauds, and regulating abuses, in the plantation trade; be punctually and bona fide observed, according to the true intent and meaning thereof, so far as appertains unto the said governors or commanders in chief respectively: and whereas the persons appointed to administer the said oaths are by some accidents prevented from performing the same within the time limited by the said act; to the end therefore that the good intent of the said act may not be disappointed for want of time to put the same in execution, be it therefore enacted, That further time shall be allowed for administering the said oath, and that all present governors and commanders in chief of any English colonies or plantations, shall, before the five and twentieth day of March, one thousand six hundred ninety eight, and who shall hereafter be made governors or commanders in chief of the said colonies or plantations, or any of them, shall, at their entrance upon their respective governments, or within the space of six months after the same, take a solemn oath to do their utmost, that all the clauses, matters, and things, contained in the before recited acts of parliament, or any of them, heretofore passed and now in force, relating to the said colonies and plantations, be punctually and bona fide observed, according to the true intent and meaning thereof, (which oath shall be taken before such person or persons as shall be appointed by his Majesty, his heirs and successors, who are hereby authorized to administer the same) so far as appertains to the governors or commanders in chief respectively.

Anno octavo & nono

GULIELMI III. Regis.

C A P. XXXIV.

An act for the lessening the duty upon tin and pewter exported, and granting an equivalent for the same by a duty upon drugs.

WHEREAS upon due consideration of the great abatement in the price of tin since the book of rates was settled, it has been found just to reduce the duty payable on the exportation thereof to a more reasonable par with other goods of the product of England; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the tenth day of May, one thousand six hundred ninety seven, there shall be paid on an entry of tin to be exported, for every hundred weight, containing one hundred and twelve pounds of such tin unwrought, the sum of three shillings, and for every hundred weight of tin wrought, commonly called pewter, containing one hundred and twelve pounds, the sum of two shillings, and so in proportion for any greater or lesser quantity of either, and no more; any thing in the book of rates to the contrary notwithstanding.

Tin exported
to pay 3s. per
100 wt.
Wrought tin
called pewter
2s. per 100 wt.

II. And whereas by an act made in the twelfth year of the late King Charles the Second, intituled, A subsidy granted to the King of tonnage and poundage, and other sums of money, payable upon merchandizes exported and imported; which act is to have continuance until the first day of August, one thousand seven hundred and six, it is provided, That all drugs, imported directly from the place of their growth in English built shipping, be rated one third part of what is charged in the said book of rates, and no more: now for a full recompence to such persons who may have any loan upon the said duty on tin so taken off as aforesaid; be it further enacted by the authority aforesaid, That from the said tenth day of May, the subsidy to be received for all drugs, imported directly from the place of their growth in English built shipping, shall be according to the full value on the respective species enumerated in the book of rates, and not according to the said abatement, and for all drugs otherwise imported treble such full value; any thing in the said recited act to the contrary notwithstanding.

12 Car. 2.
c. 4.

Drugs im-
ported in
English ship-
ping to pay
the full value,
otherwise im-
ported treble
the value;
dyers drugs
excepted.

Duties on
drugs are con-
tinued by 6
Annæ, c. 22.
for four years,
and made per-
petual by
7 Annæ, c. 7.
s. 26.

III. Provided always, That nothing in this act contained shall extend to the laying a further duty on any sort of drugs used in dying. 8 Geo. I. c. 15. s. 10.

Anno nono & decimo

GULIELMI III. Regis.

C A P. XIII.

An act for granting to his Majesty several duties upon coals and culm.

SECT. VIII. **A**ND for the better ascertaining and securing of the said duties upon coals and culm imported from foreign parts, or shipped, or waterborn to be shipped, and carried by sea from any part of England, Wales, or Berwick, to any other part of the same as aforesaid; be it further enacted, That the said several duties and sums of money for such coals and culm

Duties to be
paid before
bulk broken,

and before
measured or
weighed.

Receipts to be
given gratis.

Coals to be
entered at
the custom-
house where
imported.

If unshipped
before duty
paid, forfeit-
ed, &c.

Commission-
ers may ap-
point meters
and weighers
of coals in the
several ports.

Penalty on
master or
owner con-
cealing coals
or culm, &c.

culm shall, from time to time, during the said term of five years, be answered and paid unto his Majesty, his heirs and successors, or to such collector or person as shall by his Majesty, his heirs or successors, or by the said commissioners of the customs, or any four or more of them for the time being, under their hands and seals, be thereunto appointed, before bulk of the ship or vessel in which they are imported, brought or carried, shall be broken, or any the coals or culm therein shall be unladen, and before any meter, measurer or weigher in that behalf appointed or to be appointed, shall measure or weigh the same; upon receipt whereof, the party appointed to receive such duties shall, without delay, fee or reward, deliver a receipt under his hand to the person or persons who shall pay the said duty, which receipt shall for so much be a sufficient discharge; of all which ships and vessels, and of the coals and culm therein imported or brought, due entries shall from time to time be made in the custom-house, of or belonging to such port or place where such importation shall be made (if any custom-house be there) or else in the custom-house of the next port or place where such importation shall be. And in case any of the said coals or culm so imported, brought or carried by sea, shall be unshipped to be laid on land, before the impositions, duties or sums aforesaid respectively due for the same shall be paid or secured, that then as well the said coals and culm so unshipped, as also the ship or vessel out of which the same shall be so unshipped, with all her guns, tackle, furniture and ammunition, shall be forfeited and lost; one moiety of which forfeitures shall be unto his Majesty, his heirs and successors, and the other moiety to such person or persons as shall seize, sue, or inform for the same, to be recovered in any of his Majesty's courts of record at *Westminster*, by action of debt, bill, plaint or information, wherein no essoin, protection, wager of law, or more than one imparlance shall be admitted.

IX. And to the end that the said impositions and duties may be duly answered and paid without fraud or covin, and for the better levying and collecting thereof, and for the discovery of the just quantities of all sorts of coals and culm, from time to time shipped, or waterborn to be shipped or carried by sea, imported or unladen as aforesaid; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for his Majesty, his heirs or successors, or to or for any four or more of the said commissioners of the customs for the time being, by writing under their hands and seals, from time to time, to assign and appoint, within every or any port or place within the said kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, such and so many meters, weighers or measurers of the said coals and culm, as shall within the term aforesaid be imported, brought or landed in such port or place, wherein or for which such meters, weighers or measurers shall be assigned or appointed as aforesaid; who shall from time to time measure and weigh all such coals and culm so imported or brought; and when and as soon as any such ship or vessel shall be unladen, shall forthwith deliver a true certificate in writing, under his or their hand or hands, unto the person or persons appointed to receive the said impositions or duties within such port or place, of the sorts, quantities, and numbers of chalders or tuns of coals or culm respectively, which shall be measured or weighed, and delivered from on board any such ship or vessel, under the penalty of one hundred pounds: and in case it shall appear by such certificate, or otherwise, that there was on board any such ship or vessel a greater number of chalders or tuns of coals or culm, than for which the said impositions or duties hereby imposed shall have been answered and paid as aforesaid, that then in every such case there shall be paid unto his Majesty, his heirs and successors, by the master or owners of such ship or vessel, for every chalders or tun of coals or culm so concealed, over and above the impositions and duties aforesaid, the sum of ten shillings, for which, in case of refusal

refusal to pay the same, such ship or vessel, with the tackle, furniture and apparel thereof, or any part thereof, shall and may be attached and detained by the officer or officers for the time being, in such port or place appointed to receive the said impositions or duties, or to measure or weigh the said coals or culm, until payment thereof, and to sell the said ship or vessel, tackle, furniture and apparel, or any part thereof, in case all the said impositions, duties or payments before mentioned, for the said concealed coals or culm, shall not be paid and satisfied, with reasonable costs and charges for such attaching, detaining or selling, rendering the overplus; which sale shall be good and effectual in the law.

X. Provided nevertheless, That if the importer, upon such certificate delivered in by the measurer or weigher, shall, within the space of six days after the delivery of such ship or vessel, and before her departure from that port or place, give in his post-entry, and satisfy and pay the whole duty for the surplussage of the said coals or culm, appearing upon the unloading of such ship or vessel, then upon such payment the penalty aforesaid shall be discharged.

XI. And for the manifestation of the truth, and certainty in the premises, be it further enacted by the authority aforesaid, That the officers to be appointed in each port and place for the receiving of the said impositions or duties, and for the weighing and measuring of the said coals and culm shipped, or waterborn to be shipped, imported or landed as aforesaid, shall respectively keep one or more book or books for every such port or place, wherein they shall respectively enter down a true account of all such sums of money, which shall be paid or received for or upon account of the said impositions or duties, and of all the payments and disbursements of the same, and also a true account of the numbers of chalders and tuns of coals and culm so imported, landed, and unladen in any such port or place, and of the respective sorts thereof.

XII. And it is hereby further enacted by the authority aforesaid, That there shall be allowed to every master or owner of any ship or vessel three months time for the payment of the duty imposed by this act, for such coals and culm, from time to time imported, brought or carried by sea as aforesaid, good and sufficient security being given for the same, such as the collector or other chief officer of the port or place where such goods shall be imported or brought shall approve of; or if such master or owner shall for the same pay present money, there shall be allowed him after the rate of ten pounds *per centum per annum*, for such prompt payment; and if any of the coals or culm, for which the duty hereby granted shall be once paid or secured at the importation or landing thereof, shall be again exported and carried to any other place of this kingdom, there shall be no further duty by this act paid or demanded for the same; and if any of the coals, for which the duty by this act shall be once paid or secured as aforesaid, shall be afterwards carried to any parts beyond the seas, then an allowance out of the over-sea duties, or repayment, shall be made of so much as was before paid by this act for the same coals or culm.

XIII. Provided also, and be it enacted, That if any person or persons shall at any time be sued or prosecuted for any thing by him or them done in execution of this act, he or they may plead the general issue, and give this act in evidence; and if a verdict pass for the defendant, or the plaintiff be nonsuit, or forbear prosecution, the defendant shall have treble costs, to be recovered as in other cases where costs are given by law to defendants.

Proviso.

Officers of the several ports to enter a true account of all monies received and paid;

and the number of chalders and tuns, &c.

Three months allowed for paying the duties, on giving security.

Ten pounds per cent. allowed for prompt payment.

Coals imported and exported again, no further duty to be paid.

Coals carried beyond sea, duty to be repaid.

Persons sued may plead the general issue, &c.

Anno nono & decimo

GULIELMI III. Regis.

C A P. XXI.

An act for the better preventing the counterfeiting, clipping, and other diminishing the coin of this kingdom.

19 H. 7. c. 5.

Any person
may cut or
deface dimi-
nished or
counterfeit
money.

Persons ten-
dring such
money to bear
the loss, &c.

Mayor, &c.
to determine
disputes,

and admini-
ster an oath.

WHEREAS the preventing the currency of clipt and unlawfully diminished, and counterfeit money, is a more effectual means to preserve the coin of this kingdom intire and pure, than the most rigorous laws for the punishment of such as diminish or counterfeit the same: and whereas by the known laws of this kingdom no person ought to pay, or knowingly tender in payment, any counterfeit or unlawful diminished money, and all persons not only may refuse to receive the same, but may, and by the ancient statutes and ordinances of this kingdom have been required to destroy and deface the same; and more especially the tellers in the receipt of the Exchequer, by their duty and oath of office, are required to receive no money but good and true; and to the end the same might the better be discerned and known, by the ancient course of the said receipt of the Exchequer, all money ought to be received there by weight as well as by tale: for the restoring of which course, together with other things, an act was made in the last session of this present parliament, intituled, An act for the better observation of the course anciently used in the receipt of the Exchequer, whereby amongst other things it is enabled, That the respective tellers of the said receipt of the Exchequer, when any money shall be brought to the said receipt of the Exchequer, to be there paid, shall without delay receive it, weighing the same in intire sums or otherwise, and making due entry of the weight and tale thereof, according to the ancient course; but no provision is made in the said act, that the said tellers shall refuse to receive the said money, in case it shall not be of its due weight: and the former and ancient laws being grown into desuetude, whereby unlawfully diminished and counterfeit money receive a currency, and wicked and traitorous persons are encouraged to diminish and counterfeit the same: now to the end the kingdom, after so vast a charge and expence for the reformation of the silver coin, and restoring it to its due weight and purity, may not relapse into the same evil, from which it hath been so lately delivered with great difficulty and hazard, and that counterfeit and unlawfully diminished money, which already begins to increase, may be defaced and destroyed, be it declared and enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by authority of the same, That it is and shall be lawful to and for any person, to whom any silver money shall be tendred, any piece or pieces whereof shall be diminished, otherwise than by reasonable wearing, or that by the stamp, impresson, colour, or weight thereof, he shall suspect to be counterfeit, to cut, break, or deface such piece or pieces; and if any piece so cut, broken, or defaced, shall appear to be counterfeit, the person tending the same shall bear the loss thereof; but if the same shall be of due weight, and appear to be lawful money, the person that cut, broke, or defaced the same, shall and is hereby required to take and receive the same at the rate it was coined for; and if any question or dispute shall arise, whether the piece so cut be counterfeit, it shall be heard and finally determined by the mayor, bailiff, or bailiffs, or other chief officer of any city or town corporate, where such tender shall be made; and if such tender shall be made out of any city or town corporate, then by the next justice of the peace of the county, inhabiting or being near the place where such tender shall be made; and the said mayor, or other chief officer, and justice of the peace, shall have full power and authority to administer an oath, as he shall see convenient, to any person, for the determining any questions relating to the said piece.

II. And

II. And be it further enacted by the authority aforesaid, That the tellers of the receipt of the Exchequer, and their deputies and clerks, and receivers general of every branch of his Majesty's revenue, aids, impositions, duties, and taxes, given or granted, or to be hereafter given or granted, shall and are hereby required, to cut, break; or deface, or cause to be cut, broken, or defaced, every piece of counterfeit, or unlawfully diminished, silver money, that shall be tendred in payment to them to the use of his Majesty, his heirs or successors, or for any part of the revenue, aids, impositions, duties, or taxes of his Majesty, his heirs or successors; and the better to discover silver money that is counterfeit, or unlawfully diminished, from that which is good and true, the tellers and receivers general, and their respective deputies and clerks, shall weigh in whole sums, or otherwise, all silver money by them received; and if the same, or any piece thereof, shall by the weight or otherwise appear to be counterfeit, or unlawfully diminished, the same shall not be received by or from them in the said receipt of the Exchequer; nor be allowed them upon their respective accounts.

Officers of the Exchequer, receivers general, &c. required to cut such money so tendred, &c.

and to weigh all silver money received.

III. And be it further enacted by the authority aforesaid, That an act made the last session of this present parliament, intituled, *An act for the better preventing the counterfeiting the current coin of this kingdom*, and every article and clause therein contained, shall from henceforth continue and be of force until the five and twentieth day of *March*, which shall be in the year of our Lord one thousand seven hundred and one, and from thence to the end of the next session of parliament.

Anno nono & decimo

G U L I E L M I III. Regis.

C A P. XXIII.

An act for granting to his Majesty a further subsidy of tonnage and poundage, towards raising the yearly sum of seven hundred thousand pounds, for the service of his Majesty's household, and other uses therein mentioned, during his Majesty's life.

New subsidy.

WHEREAS your Majesty's most dutiful and loyal subjects, the commons of England in parliament assembled, being deeply sensible of the great blessings which, by the goodness of Almighty God, we and all other the subjects of your Majesty's realms and dominions, in the free exercise of the true christian religion (the most valuable benefit which can be bestowed upon any nation or people) as also in our liberties and properties, do fully enjoy under your Majesty's most auspicious government; and being desirous to make a grateful acknowledgment of your Majesty's unparalleled grace and favour to us your commons, and particularly for the great and successful undertakings and achievements, whereby your Majesty hath been the happy instrument of securing the aforesaid blessings to us and our posterities; have therefore freely and unanimously resolved to increase your Majesty's revenue during your Majesty's reign, (which God long continue) and do give and grant unto your most excellent Majesty the further rates, duties, and sums of money, herein after mentioned; and do humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and of the commons, in this present parliament assembled, and by authority of the same, That over and above all subsidies of tonnage and poundage, and over and above all additional duties, impositions, and other duties whatsoever, by any other act or acts of parliament, or otherwise howsoever, already due or payable, or which ought to be paid to his Majesty, for or upon any wines, goods or merchandizes whatsoever,

Continued by 1 Geo. 2. ft. 1. c. 1.

Additional subsidy of tonnage and poundage, &c. granted for the King's life, viz.

foever, imported or to be imported, there shall be raised, levied, collected, paid, and satisfied unto his Majesty, one other subsidy called *Tunnage*, for and upon all wines which, from and after the last day of *January*, which shall be in the year of our Lord one thousand six hundred ninety nine, at any time or times, during his Majesty's life, shall be imported or brought into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*; (that is to say),

French wines imported to London by the King's subjects to pay 4l. 10s. per tun, and by aliens 6l. per tun.
French wines imported into any other ports 3l. per tun, and by aliens 4l. 10s.

Muscadels, malmseys, &c. 45s. per but or pipe,

and by aliens 3l. &c.

Rhenish wine, &c. 20s. per awm.

Wines landed in the out ports, and afterwards brought to London, to pay the whole duty due in the port of London.

12 Car. 2. c. 4.

12d. per pound on all goods and merchandize imported.

Goods imported, &c. and not rated in the book of rates, to pay the subsidy, &c.

II. Of every tun of wine of the growth of *France*, or of any the dominions of the *French King*, or crown of *France*, that shall come into the port of *London*, and the members thereof, by way of merchandize, by his Majesty's natural born subjects, the sum of four pounds and ten shillings of current *English* money, and so after that rate; and by strangers and aliens six pounds of the like money: And of every tun of the like wine, which shall be brought into all and every the other ports and places of this kingdom, and the dominions thereof, by way of merchandize, by his Majesty's natural born subjects, the sum of three pounds; and by aliens four pounds ten shillings.

III. And of every but or pipe of muscadels, malmseys, cutes, tents, alicants, bastards, facks, canaries, malaga's, maderas, and other wines whatsoever, commonly called *Sweet Wines*, of the growth of the *Levant*, *Spain*, *Portugal*, or any of them, or any the islands or dominions to them or any of them belonging, or elsewhere, that shall come or be brought into the port of *London*, by his Majesty's natural born subjects, the sum of forty five shillings of current *English* money, and so after that rate; and by strangers and aliens three pounds of like money: and of every but and pipe of the like wine, which shall come or be brought into all and every or any the other ports and places of this kingdom and dominions thereof, by way of merchandize, by his Majesty's natural born subjects, the sum of thirty shillings; and by strangers forty five shillings.

IV. And of every awm of rhenish wine, or wine of the growth of *Germany*, that shall be brought into this realm, and the dominions thereof, by his Majesty's natural born subjects, the sum of twenty shillings of current *English* money; and by strangers and aliens twenty five shillings: and that such wines that shall be landed in any the out ports, and afterwards brought to the port of *London* by certificate, shall pay so much more subsidy by this act as they paid short of the duty due in the port of *London*. Which several rates for wines are the same which are expressed in a certain book of rates which was signed by Sir *Harbottle Grimstone*, baronet, formerly speaker of the house of commons, and which is referred to by an act of parliament made in the twelfth year of the reign of King *Charles the Second*, intituled, *A subsidy granted to the King of tunnage and poundage, and other sums of money payable upon merchandizes exported and imported*. And one further subsidy called *Poundage*; (that is to say) of all manner of goods and merchandizes of every merchant, natural born subject, denizen, and alien, to be imported or brought into this realm, or any his Majesty's dominions to the same belonging, at any time or times after the said last day of *January*, one thousand six hundred ninety nine, during his Majesty's life, by way of merchandize, of the value of every twenty shillings of the same goods and merchandizes, according to the several and particular rates, and values of the same goods and merchandizes, as the same are particularly and respectively rated and valued in the aforeaid book of rates, twelve pence, and so after that rate; and if there shall happen to be brought into this realm any goods liable to the payment of subsidy by this act granted, which are not particularly rated in the said book of rates, that in every such case every customer or collector for the time being shall levy the subsidy by this act granted, according to the value and price of such goods, to be affirmed upon the oath of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them: except and foreprized out of this grant

grant of subsidy of poundage, all wines before limited to pay subsidy of tunnage, and all manner of fish *English* taken, and brought by *English* bottoms into this realm, and all manner of fresh fish and bestial that shall come into this realm, and all other goods and merchandizes, which in the said book of rates are mentioned to be custom free, and except and foreprized out of this grant of subsidy of poundage all goods and merchandizes which are commonly used in dying.

V. Provided always, and it is hereby further enacted, That all drugs chargeable by this act, which shall be imported directly from the place of their growth in *English* built shipping, shall be rated to pay by this act one third part of what is charged thereupon in the said book of rates, and no more; and that all spicery, except pepper, which shall be imported directly from the place of its growth in *English* built shipping, shall be rated to pay by this act one third part of what is charged in the said book of rates, and no more; and that this act shall not extend to charge linen imported with the additional duty of one moiety of the rate mentioned in the said book of rates; and that all foreign wrought silks exported within one year from the importation, shall have two thirds of the rate hereby charged repaid at the custom house; and this act shall not extend to charge wrought silks imported with the additional duty of one moiety mentioned in the said book of rates; or to charge tobacco of the *English* plantations with the additional duty of one penny per pound, over and above the subsidy mentioned in the said book of rates; or to charge wines of the growth of *France*, *Germany*, *Portugal*, or *Madeira*, with the additional duty of three pounds per tun, or any other wines with the additional duty of four pounds per tun, mentioned in the said former acts or book of rates; and that for all tobacco of the *English* plantations, which shall be imported and exported again within one year after such importation, the further subsidy of one penny per pound hereby granted, shall be repaid at the custom house.

VI. And be it further enacted by the authority aforesaid, That out of the several subsidies of tunnage and poundage by this act granted, there shall be such and the like allowances and abatements in all cases, as are or were prescribed in the like cases by the said former act, or by the said book of rates, or the rules thereunto annexed, and to be made and allowed under the same restrictions, and in the same manner and form as are therein expressed.

VII. And be it further enacted by the authority aforesaid, That the said several subsidies of tunnage and poundage hereby granted, shall be raised, levied and collected by the respective officers of his Majesty's customs for the time being, under the management and direction of the commissioners of the customs for the time being; and shall be brought and paid, or answered into the receipt of his Majesty's Exchequer, for the purposes in this act mentioned (such additional charge as shall be necessary for the management of this revenue only excepted); and that all and every the clauses, powers, directions, penalties, forfeitures, matters and things whatsoever, contained in the said former act of tunnage and poundage, or in the said book of rates, or the rules thereunto annexed, or in any other laws or statutes whatsoever now in force, for raising, levying, securing, collecting, answering or paying the subsidy of tunnage and poundage thereby granted, shall be applied, practised, and put in execution, for the raising, levying, collecting, answering, and paying the subsidy of tunnage and poundage by this act granted, as fully and effectually to all intents and purposes, as if all and every the said clauses, powers, directions, penalties, forfeitures, matters and things were particularly repeated, and again enacted in the body of this present act.

VIII. Provided always, and be it enacted, That the whole further subsidy laid by this act upon all sugars that shall be imported from the *English* plantations in *America*, shall and may be drawn and paid back at the exportation thereof; any thing in this act contained to the contrary notwithstanding.

Fish and dyers goods excepted.

Altered by 10 & 11 W. 3. c. 25. f. 17. as to whale fins, oil and blubber, &c. and by 9 Geo. 1. c. 21. f. 3. as to tobacco.

Drugs and spicery (except pepper) imported, &c. to pay only a third part, &c.

Other sorts of goods and merchandize. See 5 Geo. 1. c. 3. f. 34. and 8 Geo. 1. c. 15. f. 17.

Altered by 12 Annæ, stat. 2. c. 8.

Allowances and abatements.

Duties to be levied by the officers of the customs, &c. and paid into the Exchequer.

Powers in the former tunnage act 12 Car. 2. c. 4. and book of rates, to be in force, &c.

Subsidy on sugars imported, to be paid back on exportation.

Drawback of
3s. per 100 wt.
on exporta-
tion of musco-
vado sugar re-
fined in Eng-
land, on oath
that the same
was refined
from brown
sugar import-
ed from Ame-
rica, &c.

Merchant to
have 3 months
for paying the
subsidy on
tobacco, &c.
or 10l. per
cent. for
prompt pay-
ment.

Ginger to pay
2s. per 100 wt.

Cut whale-
bone import-
ed other than
in fins only,
forfeited, and
double the
value.
By 4 Anne,
c. 12. s. 6. the
importer for-
feits 30l. the
master of the
ship, 50l.

Foreign
goods, ex-
ported again
in 12 months
after importa-
tion, subsidy
shall be repaid.
These 12 and
9 months are
enlarged to 3
years by 7 Geo.
1. stat. 1.
c. 21. s. 10.

IX. And whereas great quantities of brown and muscovado sugars have formerly been refined here in England, and afterwards exported to foreign markets, whereby a great number of people have been employed, and a manufacture carried on very profitable to this kingdom; which trade of refining sugars for exportation will be lost, unless a drawback be allowed, when such sugars are exported, after they are refined here, suitable to the drawback allowed on the exportation of brown and muscovado sugars, by reason foreign nations will be thereby enabled to refine them cheaper abroad than they can be done here at home; be it therefore enacted by the authority aforesaid, That for every hundred weight of sugar refined in England (and so in proportion for a greater or lesser quantity) exported out of this kingdom after the said last day of January, which shall be in the year of our Lord one thousand six hundred ninety nine, during the continuance of this act, there shall be repaid at the custom house to the exporter, within one month after demand thereof, the sum of three shillings, oath being first made by the refiner, that the said sugar so exported was produced from brown and muscovado sugar charged by this act, and that, as he very believes, the same was imported from his Majesty's plantations in America, and that, as he verily believes, the duty of the said brown and muscovado sugar was duly paid at the time of the importation thereof, and that the same was duly exported, his Majesty's searcher also certifying the shipping thereof, and all other requisites duly performed, according to the book of rates.

X. And be it enacted by the authority aforesaid, That for the further subsidy hereby granted upon tobacco of the English plantations in America, the merchant importer shall have three months time from the importation to pay the same, giving security for the payment thereof accordingly; and in case of paying the same sooner than the said three months, the said merchant importer shall be allowed a discount after the rate of ten pounds per centum per annum for prompt payment; any thing herein contained to the contrary notwithstanding.

XI. Provided always, That ginger of the English plantations in the West Indies, which by the said book of rates is valued at sixteen pence a pound, shall pay for the said former subsidy one shilling for every hundred weight, and for the subsidy by this act one shilling for every hundred weight, and after that proportion for a greater or lesser quantity, and no more; any thing in this act or the said former act to the contrary notwithstanding.

XII. And whereas great quantities of cut whalebone fit for use are frequently imported in short lengths and small parcels, by means whereof, not only his Majesty is defrauded of the duties laid thereupon, but the merchants importing, and the manufacturers employed in cutting of fin whalebone, are greatly prejudiced and discouraged; be it therefore declared and enacted by the authority aforesaid, That if any person or persons, natives or foreigners, bodies politic or corporate, shall import or bring into this kingdom of England, dominion of Wales, or town of Berwick upon Tweed, any cut whalebone (other than in fins only) he, she or they shall forfeit the goods, and double the value of the cut whalebone so imported, one moiety thereof to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize or sue for the same in any of his Majesty's courts of record, wherein no essoin, protection, or wager of law shall be allowed, nor any more than one imparlance; any thing in this act, or any former law to the contrary in any wise notwithstanding.

XIII. Provided always, and it is hereby enacted and declared by the authority aforesaid, That in all cases where any the foreign goods or merchandizes by this act charged with the subsidy of tunnage or poundage hereby granted (other than and except foreign wrought silk, tobacco, sugars, and refined sugars, touching which other provisions are hereby made) shall at any time or times be again exported by any merchant English, within twelve calendarly months, or stranger within nine calendarly months, after the importation thereof, and that due proof be first made by certificate from

from the proper officers, of the due entry and payment of the subsidy hereby granted, of any such foreign goods, wines, or merchandizes inward, together with the oath of the merchant importing and exporting the same, affirming the truth thereof, and that all other requisites shall be performed, which are by law required to be performed, in cases where the half subsidy is repaid by the said former act, the whole subsidy by this act granted, and which shall have been actually paid for such goods, wines or merchandizes, shall, without any delay or reward, be repaid unto such merchant or merchants who do export the same, within one month after demand thereof; or the security for the said subsidy by this act charged shall be vacated, as to so much as shall be so exported; and that as to the said foreign wrought silks, tobacco, sugars, and refined sugars, no repayment or drawback of or for the subsidy by this act shall be made or allowed for the same, unless they respectively be again exported within the times hereby limited for other goods; and that the like due proof be made, and other requisites performed, for the said silks, tobacco, sugar, and refined sugar, as are hereby directed in the like case for other goods or merchandizes exported; and that upon such exportation of foreign wrought silks, and such due proof made, and other requisites performed for the same, not only the two thirds of the subsidies by this act directed to be repaid for such silks as aforesaid, but also the remaining one third of the same subsidy, shall be entirely repaid at the custom house; any thing herein contained to the contrary notwithstanding.

Drawback on exporting foreign silks, tobacco, sugar, &c.

XIV. *And whereas it is intended, that the yearly sum of seven hundred thousand pounds shall be supplied to his Majesty for the service of his household and family, and for other his necessary expences and occasions, out of the hereditary rates and duties of excise upon beer, ale and other liquors, which were granted to the crown in the twelfth year of the reign of King Charles the Second, and out of the rates and duties of excise upon beer, ale and other liquors, payable for the term of his Majesty's life, by an act of parliament made and passed in the second year of the reign of his Majesty and the late Queen of blessed memory, after all the tallies charged upon the weekly sum of six thousand pounds issuing out of the said several rates and duties of excise, pursuant to an act of parliament passed in the seventh year of his Majesty's reign in that behalf, and still remaining unsatisfied (with the interest thereof) shall be fully paid off and cleared; and out of the revenue of the general letter office or post office, or the office of the postmaster general, after all the tallies charged upon the weekly sum of six hundred pounds, issuing out of that revenue, pursuant to the said act of parliament for the seventh year of his Majesty's reign, and still remaining unsatisfied, and all the interest thereof shall be fully paid and discharged; and out of the small branches of his Majesty's revenues herein after mentioned and expressed, that is to say, The first fruits and tenths of the clergy; the fines for writs of covenant and writs of entry payable in the alienation office; the post fines; the revenue of the wine licences; the monies arising by sheriffs proffers and compositions in the Exchequer, and by the seizures of uncustomed and prohibited goods; the revenue of the ducky of Cornwall, and any other revenue arising by the rents of lands in England or Wales, or for fines of leases of the same, or any of them; and the duty of four and an half per centum in specie, arising in Barbadoes, and the Leeward islands in America; and out of the monies which from and after the commencement of this act shall arise by the further subsidies and duties hereby granted; be it therefore further enacted, and it is hereby enacted and provided by the authority aforesaid, That if the said great and small branches and revenues herein before mentioned, and out of which the said yearly sum of seven hundred thousand pounds is intended to be supplied as aforesaid, and every or any of them, shall produce in clear money more than the yearly sum of seven hundred thousand pounds, to be reckoned from the five and twentieth day of December, which shall be in the year of our Lord one thousand six hundred ninety nine, that then the overplus of such produce (being more than*

If the aforesaid revenues produce more than 700,000l. per annum,

overplus not
to be disposed
of but by par-
liament.

Repealed by
12 & 13 W. 3.
c. 12. f. 4.
Grants there-
of void;
and grantees
uncapable to
enjoy the
same.

the said yearly sum of seven hundred thousand pounds) shall not be issued, disposed, made use of or applied to any use or purpose, or upon any pretext whatsoever, without the authority of parliament: and that all grants and dispositions whatsoever hereafter to be made of such overplus, or any part thereof, from time to time, without the authority of parliament, shall be utterly void and of none effect; and the grantees, or other persons to whom such grants or dispositions, or any of them, shall be made, of such overplus, or any part thereof, shall be adjudged incapable in law to take, hold, keep, detain or enjoy the same; any law, custom or usage to the contrary notwithstanding.

Anno nono & decimo

GULIELMI III. Regis.

C A P. XXVI.

An act to settle the trade to Africa.

5 & 6 W. & M.
c. 17.
Copper bars
may be ex-
ported.
Continued by
15 Geo. 2.
c. 35. for 14
years.
Drawback on
exportation.
12 Ann. c. 18.
13 Geo. 1.
c. 27.

SECT. **A**ND *whereas by an act of parliament made in the fifth and sixth years of the reign of his present Majesty and the late Queen Mary, amongst other things it was enacted, That no other copper, than what is made of English ore only, should be exported; which proving very prejudicial to the trade of England, by enabling foreigners to export copper much cheaper than it can be carried from England; be it enacted by the authority aforesaid, That it shall and may be lawful to and for any of his Majesty's subjects to export from England all such copper bars as have or shall be imported into England from foreign parts, and upon exportation shall draw back all duties, or vacate the securities; saving the half of the old subsidy, as is usual in other commodities.*

Anno nono & decimo

GULIELMI III. Regis.

C A P. XXVIII.

An act for the exporting watches, sword-bilts, and other manufactures of silver.

7 & 8 W. 3.
c. 19.

WHEREAS *by an act of parliament made in the seventh and eighth years of his present Majesty King William the Third, intituled, An act to encourage the bringing plate into the mint to be coined, and for the further remedying the ill state of the coin of this kingdom, it is amongst other things so enacted, That after the last day of March then next ensuing, no wrought plate of this kingdom can be shipped off, under the great penalties in the said act contained, whereby no home wrought manufactured plate, though never so beneficial to the artificers and trade of this kingdom, is permitted to be exported, which was at that time a good and wholesome law, and tended to the benefit of the kingdom, by keeping bullion at home to be coined: now forasmuch as by a subsequent act, made in the eighth and ninth years of the reign of his said Majesty, intituled, An act for the encouraging the bringing in of wrought plate to be coined, it is therein enacted, That from and after the first and twentieth day of March, one thousand six hundred ninety seven, no goldsmith, silversmith, or other person whatsoever, shall work, make, or cause to be wrought or made, any silver vessel, plate or manufacture of silver, less in fineness than that of eleven ounces and ten penny weight of fine silver in every pound Troy, nor put to sale the same until it be marked, as in the said act is directed; whereby*

no profit can arise to any person who shall export such plate, as hath been or shall be made pursuant to that act, by losing the charge of the fashion in melting down the same, and selling the silver abroad, the principal thing aimed at to be prevented by the first recited act: but on the contrary a great benefit may accrue to many artificers, and to the kingdom in general, by giving liberty to export watches, sword-hilts, wrought plate, and several other silver manufactures made within this kingdom, being of the fineness prescribed in the said last recited act; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the four and twentieth day of June, one thousand six hundred ninety eight, it shall and may be lawful to export such watches, sword-hilts, wrought plate, and other silver manufactures made within this kingdom, being of the fineness of eleven ounces and ten penny weight to every pound Troy, and so proportionably for a greater or lesser weight, according to the rules prescribed in the said last recited act, as shall be yearly allowed by the commissioners of his Majesty's customs for the time being, or any three of them; any law or statute to the contrary in any wise notwithstanding.

Watches, sword-hilts, wrought plate, &c. may be exported, as shall be yearly allowed by the commissioners of the customs.

II. And whereas great quantities of empty boxes, cases, and dial plates, for clocks and watches, have been exported without their movements, and in foreign parts made up with bad movements, and thereon some London watch-makers names engraven, and so are sold abroad for English work; and also there have been the like ill practices in England by divers persons, as well by some professing the art of clock and watch-making, as others ignorant therein, in putting counterfeit names, as also the names of the most known London watch-makers, on their bad clocks and watches, to the great prejudice of the buyers, and the disreputation of the said art at home and abroad: for the preventing therefore of all such ill practices for the future, be it enacted by the authority aforesaid, That no person or persons whatsoever shall, after the said four and twentieth day of June, export or send, or endeavour to export or send, out of this kingdom of England, dominion of Wales, or town of Berwick upon Tweed, any outward or inward box, case or dial plate, of gold, silver, brass or other metal, for clock or watch, without the movement in or with every such box, case or dial plate made up fit for use, with the clock or watch-maker's name engraven thereon; nor any person whatsoever, after the said four and twentieth day of June, shall make up, or cause to be made up, any clock or watch without engraving or putting, or causing to be engraven or put, his or her own name and place of abode or freedom, and no other name or place, on every clock or watch he or she shall so make up, or cause to be made up, under the penalty of forfeiting every such empty box, case and dial-plate, clock and watch, not made up and engraven as aforesaid, and also for each and every of such offence the sum of twenty pounds, one moiety whereof to be to his Majesty, his heirs and successors, and the other moiety shall be to him, her or them that shall sue for the same in any of his Majesty's courts of record, by action of debt, bill, plaint or information, wherein no essoin, protection or wager of law shall be allowed, or more than one imparlance; any thing herein contained, or any law or statute to the contrary thereof, in any wise notwithstanding.

No case or dial plate, &c. for clock or watch, shall be exported without the movement, &c. nor made up, without engraving maker's name. Penalty.

Anno nono & decimo

GULIELMI III. Regis.

C A P. XXX.

*An act for increasing his Majesty's duties upon lustrings and alamodes.*12 Car. 2.
c. 4.Lustrings and
alamodes im-
ported to pay
4l. per lb. wt.
&c.1 Ann. st. 1.
c. 13. f. 2.
9 Ann. c. 6.
f. 2.
3 Geo. 1. c. 7.

WHEREAS the wrought silks, commonly called lustrings and alamodes, under the name of wrought silks, in and by the book of rates referred to in the act of tunnage and poundage, which was made and passed in the twelfth year of the reign of his late Majesty King Charles the Second, were valued at forty shillings the pound weight, containing sixteen ounces; and according to that valuation are and will be liable to pay several subsidies, additional and other duties or impositions to your Majesty, by virtue of several acts of parliament since that time made and past, referring to the said book of rates for the value of the said silks: we your Majesty's most dutiful and loyal subjects, the commons of England in parliament assembled, being sensible that the said silks, called lustrings and alamodes, were much undervalued in the said book, and that the same are ordinarily of a much higher value than forty shillings for such a pound weight as aforesaid, do therefore in all humility grant, that your Majesty's duties for and upon all lustrings and alamodes imported, now payable by or according to the said valuation of forty shillings the pound weight, shall be increased, answered and paid according to the valuation herein after mentioned; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by authority of the same; That all lustrings and alamodes, which from and after the four and twentieth day of June, one thousand six hundred ninety eight, shall be imported or brought into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, shall be valued at four pounds for every pound weight, containing sixteen ounces as aforesaid: and his Majesty's several subsidies, additional and other duties and impositions as aforesaid, during the continuance of the same respectively, shall be collected, paid and answered for and upon the said lustrings and alamodes, according to the said valuations of four pounds for every pound weight, as if the same had been originally inserted in the said book of rates, and had been particularly referred to (instead of the said rate of forty shillings) in the several acts before mentioned: and that according to the same rules and methods, and with such or the like allowances, and under such penalties and forfeitures, as are by the said acts, and every or any of them prescribed, for the respective duties on the said commodities; any thing therein contained to the contrary notwithstanding.

Anno nono & decimo

GULIELMI III. Regis.

C A P. XL.

An act for the explanation and better execution of former acts made against transportation of wool, fullers earth, and scouring clay.

WHEREAS several laws have been made to prevent the exportation of wool and fullers earth out of this kingdom, yet nevertheless the said exportation is still notoriously continued, to the great prejudice and discouragement of the woollen trade and manufacture of England: and whereas in the first year of the reign of his present Majesty King William and the late Queen Mary, there passed an act, intituled, An act for the better preventing the exportation of wooll, and encouraging the woollen manufactures of this kingdom; which act was continued by one other act made in the fourth and fifth years of their said Majesties reign, intituled, An act for reviving, continuing, and explaining several laws therein mentioned, which were expired and near expiring; which said act was further continued in the seventh year of his present Majesty's reign, with some alterations, intituled, An act for the more effectual preventing the exportation of wooll, and for the encouraging the importation of wooll from Ireland, which act is now near expiring: and whereas for preventing the said mischiefs it is necessary that the last mentioned act, with some convenient alterations, should be continued, and also that there should be some more effectual remedies than have been hitherto provided; be it therefore enacted by the King's most excellent majesty, by and with the consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That the said last mentioned act, made in the seventh year of his Majesty's reign, and intituled, *An act for the more effectual preventing the exportation of wooll, and for encouraging the importation of wooll from Ireland, and every clause, matter, and thing therein contained, except what is hereby otherwise altered, explained, enlarged, or repealed, shall continue and be in full force, as if the same were herein and hereby particularly recited and mentioned.*

1 W. & M.
ff. 1. c. 32.

7 & 8 W. 3.
c. 28.

7 & 8 W. 3.
c. 28.

II. And whereas under a pretension of carrying fullers earth and scouring clay into Ireland, the same is conveyed into Scotland, and other foreign parts, to the further prejudice of the woollen manufacture of this kingdom; be it further enacted, That from and after the four and twentieth day of June, one thousand six hundred ninety eight, no fullers earth or scouring clay shall be exported out of this kingdom, dominion of Wales, or town of Berwick upon Tweed, into Ireland, or Scotland, or any other foreign parts, upon any pretence whatsoever, but that the exporters, being legally convicted, shall be liable to the forfeitures of one shilling for every pound weight.

3 Geo. 1. c. 27.
4 Geo. 1. c. 11.
5 Geo. 1. c. 11.
5 Geo. 2. c. 21.
12 Geo. 2.
c. 21.
Penalty on exporting fullers earth or scouring clay.

III. And whereas it is a common practice in Romney Marsh and other places adjacent, for evil disposed persons to shear their sheep, and lodge wooll near the sea side, and sometimes to bring wooll out of the country more remote, and lodge it as aforesaid, where by fraud and force in the night time, the said persons do cause the same to be transported to France, to the increase of the trade of that kingdom, and the destruction of the trade of England: to prevent these practices for the future, be it further enacted by the authority aforesaid, That all and every owner and owners of wooll shorn or housed, laid up or lodged, within ten miles of the sea side, within the counties of Kent and Sussex, shall be obliged to give an exact account in writing, within three days after the sheering thereof, of his, her, or their number of fleeces, and where lodged or housed, to the next adjacent port or officer of his Majesty's

Owners of wooll within ten miles of the sea side, in Kent or Sussex, to give an account of the number of fleeces, and where lodged, &c.

Penalty.

Officer to give
certificate, &c.No person
shall sell wooll
within 15
miles of the
sea side, in
Kent or Suf-
sex, unless
entered, &c.Nor remove it
from the place
where it was
first housed.

Penalty.

Wooll laid
within 15
miles of the
sea, forfeited,
&c.Persons sued
may plead the
general issue.

Treble costs.

Forfeitures
and penalties,
how to be di-
stributed.

jefty's customs, and the like notice before he, she, or they shall presume to remove any part or parcel thereof, of the said number of fleeces and weight, and the name and abode of the person or persons to whom it is disposed, and the place to which it is intended to be carried, and to take a certificate from the officer who first entred the same, upon the penalty of forfeiting all such wooll as shall not be so entred or otherwise disposed of, and the owner or owners also to be liable to the further penalties of three shillings for every pound weight of all such wooll, as if the same had been actually transported, which said account the officers respectively are hereby required to take gratis, and to give such certificate or certificates, without delay, to the party or parties demanding the same, and shall therein specify the names or names of the owners and buyers thereof, and limit it to such times and places to be removed; for which duty and service the said officer or officers shall take and demand the sum of six pence, and no more, for each certificate, upon any account or pretence whatsoever.

IV. And whereas it is a common practice in the said marshes, for divers persons, not resident upon the place, to buy up great quantities of wooll, and transport, or cause the same to be transported, out of this kingdom: for preventing such practices for the future, be it further enacted by the authority aforesaid, That no person or persons residing within fifteen miles of the sea, in the counties of Kent and Sussex, shall presume to buy any wooll, before they do enter into bond to the King's majesty, his heirs or successors, with sureties, that all the wooll they buy shall not be sold by them to any person or persons within fifteen miles of the sea; and in case any wooll be found carried towards the sea side in the counties aforesaid, unless such wooll be first entred, and security given, the same shall be forfeited, and the person or persons offending therein shall also forfeit three shillings for every pound weight of all such wooll.

V. And be it further enacted by the authority aforesaid, That no wooll removed from the place where it was first housed, lodged or laid after sheering, within ten miles, as aforesaid, shall be lodged after the first removing within fifteen miles of the sea, in the counties aforesaid, upon pain of forfeiting all such wooll, if found; but if carried away, then every person or persons, who were the owners of the said wooll, to forfeit for every pound weight the sum of three shillings.

VI. And be it further enacted by the authority aforesaid, That all and every person or persons that shall lay, or cause to be laid or hid, any wooll within fifteen miles of the sea, and not entred, as aforesaid, all such wooll shall be seized and forfeited; that upon any seizure of such wooll, every person, laying claim to the same, shall give sufficient security in his Majesty's court of Exchequer (if cast upon trial) to pay treble costs, over and above the penalties and forfeitures aforesaid.

VII. Provided always, and be it further enacted by the authority aforesaid, That if any action or suit shall be brought and prosecuted by any person or persons against any person employed in the execution of this act, for any matter, cause, or thing, by them or either of them done, committed, or executed by virtue of this act, or any clause or article therein contained, that then and in every such case the defendant or defendants may plead the general issue, and give the special matter in evidence at the trial, that the same was done in pursuance and by authority of this act; and if upon examination it shall so happen to be done, the jury shall find for the defendant or defendants; and in such case, or if the plaintiff shall be nonsuit, or discontinue his action, the defendant or defendants shall have and recover treble costs, which he or they shall sustain or be put unto, by reason of his or their wrongful vexation in defence of the said action or suit.

VIII. And it is hereby further enacted by the authority aforesaid, That all the forfeitures and penalties before in this act mentioned, shall be distributed in manner and form following; viz. one third part to the use of his Majesty,

Majesty, his heirs and successors, and the other two thirds to the use of such person or persons as shall seize or sue for the same, by bill, plaint, or information, in any of his Majesty's courts at *Westminster*, wherein no effoin, protection, or wager of law shall be allowed.

IX. *And whereas by an act of parliament, made in the twelfth year of the reign of King Charles the Second, it is enacted, That no person or persons whatsoever should at any time thereafter be impeached for any offence against the said act, unless such persons be prosecuted within one year next ensuing such offence committed: and whereas a great many persons who have been guilty of transporting wooll, but discovery thereof hath not been made till the expiration of twelve months after the offence committed, to the great encouragement of several notorious offenders; For the prevention whereof be it enacted by the authority aforesaid, That it shall and may be lawful for his Majesty to cause such person or persons, as are or shall be guilty of transporting, or causing to be transported, any wooll, wooll-fells, fullers earth, or scouring clay, to be sued and prosecuted at any time within three years after the offence committed, in the same manner as informations on other penal statutes have been usually and may lawfully be prosecuted.* 12 Car. 2. c. 32.

Exporters of wooll, &c. may be prosecuted within 3 years after offence.

XI. *And whereas by an act made in the parliament held in the seventh and eighth years of his present Majesty, intituled, An act for the more effectual preventing the exportation of wooll, and for the encouraging the importation thereof from Ireland, amongst other things it is enacted, That the hundred out of which any wooll shall be exported, be liable to such penalties and forfeitures as is mentioned in the said act; but the hundred of Winchelsea in the cinque ports being divided by a navigable arm of the sea, so that the inhabitants on the one side thereof cannot be privy to or prevent what is done by those of the other side; be it therefore enacted by the authority aforesaid, That the said hundred of Winchelsea shall be deemed and taken, in respect to the said act, as two distinct hundreds; (that is to say) the part of the one side of the said arm of the sea as one hundred, and the part on the other side as one other intire hundred; and the penalties, which may be forfeited for suffering such exportation, shall affect, charge, and be levied on that part only of the said hundred which lies on the same side of the said arm of the sea, out of which such exportation was made and permitted; any thing in this or any other act to the contrary notwithstanding; provided nevertheless, That nothing in this act shall be construed to extend to divide the said hundred in any other particular but in this only.* 7 & 8 W. 3. c. 28.

Hundred of Winchelsea to be taken as two distinct hundreds, &c. as to wooll.

Anno nono & decimo

G U L I E L M I III. Regis.

C A P. XLIV.

An act for raising a sum not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies.

SECT. III. **A**ND for every gallon of salt, that from and after the four and twentieth day of *December*, which shall be in the year of our Lord one thousand six hundred ninety and nine, and in all times coming from thenceforth for ever, shall be imported, as aforesaid, there shall be paid to his Majesty, his heirs and successors, as a perpetual duty, the sum of seven pence of like money, to be paid by the importer and importers thereof, and after that rate for a greater or lesser quantity.

An additional duty of 7 d. per gallon on salt imported, from 24 December, 1699, for ever.

VI. And be it further enacted by the authority aforesaid, That the several duties hereby set on all foreign and imported salt, shall be from time to time

O o o

Duty on foreign salt to be paid by importer.

Imported salt landed before entry, &c. forfeited, and also 10s per bushel.

Importer to have 6 months for payment;

and 10 l. per cent. for ready money.

Master of ship to deliver particular to collector on oath.

No fee to be taken for debentures, &c.

Allowances to be made for fish exported, viz,

time satisfied and paid by the merchant or merchants, importer or importers of the same, in ready money, upon his or their entry or entries made, and before the landing thereof; and that in case any foreign or imported salt shall be landed or put on shore out of any ship or vessel from beyond the seas, before due entry be made thereof, with the collector or officer appointed or to be appointed for the said duties on salt, in the port or place where the same shall be imported, or before the duties hereby imposed be fully satisfied and paid, or without a warrant for the landing or delivering of such imported salt, first signed by the hand of the said collector or officer for the said duty on salt, in the said port and place respectively, that all such imported salt as shall be landed, put on shore, and delivered, contrary to the true intent and meaning hereof, or the value thereof, and also ten shillings for every bushel of such salt so landed, put on shore, or delivered, and so in proportion for any greater or lesser quantity, shall be forfeited and lost; nevertheless, that all and every person and persons importing any salt into this kingdom, for which the aforesaid duties are payable by this act, shall have six months time for the payment thereof, from the time of the importation, giving security to the person appointed to collect the same; and in case such importer shall pay ready money, he shall have after the rate of ten pounds *per centum per annum* out of the said duties abated him.

XII. And be it further enacted, That all and every master and commander of any ship or vessel whatsoever, that from and after the said first day of *July*, one thousand six hundred ninety eight, shall transport or carry any salt, or rock salt, from one port to another within this kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, shall, before he or they have any warrant for the landing or delivering of such salt (by him transported and carried on shore in any port) deliver to the officers for collecting the said duties granted by this act, in the said port appointed to receive the same, a true particular of the quantity so transported and carried as aforesaid, signed by the officers for collecting the said duties granted by this act, and by the officers of the customs of the port from whence the said ship or vessel came; and then the master or his mate, or the boatswain of such ship or vessel, shall make oath before the commissioners for collecting the said duties granted by this act, or their officers, or some or one of them, (who are hereby impowered to administer the same) that to his knowledge there hath not been laid on board, or taken into the said ship or vessel, any salt since he or they came from such port as aforesaid; and in case such ship or vessel be to deliver one part of her salt at one port, and another part at another port or ports, that then the officers for collecting the said duties, and the officers of the customs, when such part of the said salt shall be delivered, shall certify on the backside of the cocquet, *Transire*, or other warrant, or else by certificate alone, under the hands and seals of the officers, how much, and what quantity of the salt mentioned in the cocquet, *Transire*, or other warrant, from the port from whence such ship and vessel came, hath been there landed and delivered, upon the penalty of forfeiting double the value of the salt that shall be otherwise delivered, and likewise ten shillings *per bushel*, and after that rate as aforesaid.

XIII. And be it further enacted, That no fee or reward be had or taken for making, issuing, or granting, any debentures, tickets, warrants, or licences, concerning the duties upon salt, but that the same be made, issued and granted, *gratis*, and without delay.

XIV. Provided always, and be it enacted by the authority aforesaid, That for all such fish hereafter mentioned, as shall be exported from any port or place in this kingdom, dominion of *Wales*, or town of *Berwick upon Tweed*, into parts beyond the seas, by any person or persons whatsoever, the rates or sums of money hereafter expressed, shall by virtue of this act be allowed and paid (over and above the allowances for fish by any former acts now in being); that is to say,

XV. For

XV. For every cask or vessel of pilchards or scads, containing fifty gallons, which shall be exported after the said first day of *July*, one thousand six hundred ninety-eight, and before the five and twentieth day of *December*, which shall be in the year of our Lord one thousand six hundred ninety-nine, the sum of twenty shillings: and for every such cask or vessel of pilchards or scads, which shall be so exported after the four and twentieth day of *December*, one thousand six hundred ninety-nine, at any time or times whatsoever, the sum of eight and twenty shillings, and so proportionably for a greater or lesser quantity.

For every cask of pilchards or scads, &c. 28 s.

XVI. For every barrel of white herring, which shall be exported after the said first day of *July*, one thousand six hundred ninety-eight, and before the five and twentieth day of *December*, one thousand six hundred ninety-nine, the sum of four shillings and two pence: and for every such barrel of white herring, which shall be so exported, at any time or times after the four and twentieth day of *December*, one thousand six hundred ninety-nine, the sum of five shillings and ten pence, and so proportionably for a greater or lesser quantity of white herrings.

White herring 5 s. 10 d. per barrel.

XVII. For every barrel of red herring, which shall be exported after the said first day of *July*, one thousand six hundred ninety-eight, and before the five and twentieth day of *December*, one thousand six hundred ninety-nine, the sum of three shillings and four pence: and for every barrel of red herring, which shall be exported at any time or times after the four and twentieth day of *December*, one thousand six hundred ninety-nine, the sum of four shillings and eight pence, and so proportionably for any greater or lesser quantity of red herrings.

Red herring 4 s. 8 d.

XVIII. For every barrel of salmon, which shall be exported after the said first day of *July*, one thousand six hundred ninety-eight, and before the five and twentieth day of *December*, one thousand six hundred ninety and nine, the sum of eight shillings and four pence: and for every barrel of salmon, which shall be exported at any time or times, after the four and twentieth day of *December*, one thousand six hundred ninety and nine, the sum of eleven shillings and eight pence, and so proportionably for a greater or lesser quantity of salmon.

Salmon, 11 s. 8 d.

XIX. And for every hundred of cod-fish, ling, or hake, which shall be exported after the said first day of *July*, one thousand six hundred ninety-eight, and before the five and twentieth day of *December*, one thousand six hundred ninety and nine, the sum of five and twenty shillings: and for every hundred of cod-fish, ling, or hake, which shall be exported at any time or times, after the four and twentieth day of *December*, one thousand six hundred ninety and nine, the sum of five and thirty shillings, and so proportionably for a greater or lesser number or quantity.

Codfish, ling, or hake, 35 s. per 100.

XX. For every last of dried red sprats, which shall be exported after the said first day of *July*, one thousand six hundred ninety-eight, the sum of six shillings and eight pence, and so proportionably for a greater or lesser quantity.

Dried red sprats, 6 s. 8 d. per last.

XXI. Which allowances by this act shall be paid by the officer appointed to collect the duties upon salt payable by this act, in the same port from whence any such fish shall be exported, within thirty days after demand thereof, on a debenture to be prepared by the collector of the customs, in the port where such fish shall be entered out for exportation, and verified by the person executing the office of searcher in such port, as to the quantity of fish actually shipped; and that the oath of the exporter or agent be first taken before the principal officers of the said port, before the debenture be allowed, who are hereby required and impowered to give the said oath, that the fish in such debenture mentioned were *English* taken, and really exported to parts beyond the seas, and not intended to be relanded in *England*, *Wales*, or *Berwick*: for which debenture no fee or reward shall be taken. And in case the officer hereby directed to pay such debenture, shall not have sufficient money in his hands to pay the same, then upon certificate thereof by him

To be paid in the port from whence exported.

him made (which certificate he is hereby required to give the party *gratis*, and without delay) the principal commissioners for managing the revenue of excise of his Majesty, his heirs, and successors, for the time being, shall be chargeable with the said payment, to be made in course out of the first money in their hands arising out of the said duties upon salt; and any officer neglecting or refusing to pay the said money, or to give such certificate, as is here directed, shall forfeit double the sum so to be paid to the party grieved, to be recovered by action of debt, bill, plaint, or information, wherein no essoin, protection, or wager of law shall be allowed.

Officers to deliver certificates *gratis*.
By 2 & 3 Annæ, c. 14. s. 9.
this is declared to extend to salt exported to Scotland, &c.

XXII. Provided always, and be it enacted by the authority aforesaid, That if any person or persons shall export beyond the seas, any salt, as well foreign as *English*, or any rock-salt, the officer of the place where the said salt was made, taken out of pits, or imported, and the duty thereof paid, or secured to be paid, shall, upon demand, deliver *gratis*, and without delay, a certificate under his hand and seal, that the duty imposed by this act on such salt hath been duly paid, or secured to be paid; and then the officer of the place where the salt is exported, upon producing the said certificate, and oath made of shipping off the said salt, and of its not being reloaded in *England* or *Wales*, shall give a debenture under his hand, without delay, fee, or reward, for repayment of the said duty; which being produced to the officer of the place where the duty on the said salt shall have been paid or secured to be paid, such security shall be discharged, and all and every sum and sums of money, paid for the duty of the said salt by this act, shall be repaid, upon demand, by the said officer, without fee or reward.

Persons sued on this act may plead the general issue, &c.

XXIV. Provided always, and be it enacted, That if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, he or they shall or may plead the general issue, and give this act in evidence for his defence; and if upon a trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuit, discontinue, or forbear prosecuting the said actions, then such defendant or defendants shall have double costs to him or them awarded against such plaintiff or plaintiffs, for which costs he shall have such remedy, as in other cases where costs are by law given to defendants.

Penalty on persons landing salt after duty has been repaid, before the duty be again paid.

XXVII. And be it further enacted by the authority aforesaid, That if any of the salt, for which the duty shall have been repaid or discharged upon the exportation thereof, as is herein before directed, shall (by fraud or otherwise) be landed in *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, before the duty be again paid, and such entry, and all other things performed, as are herein before required, in case where any foreign salt is imported, every person so offending shall forfeit double the value (and after the rate of ten shillings *per* bushel) of such salt so landed, and such other penalties and forfeitures as are herein inflicted upon any person who shall land any foreign salt contrary to the true intent and meaning of this act.

All persons trading in pursuance of this act, &c. shall enter the goods they export, &c.

LXVI. And be it further enacted by the authority aforesaid, That all and every person and persons whatsoever, that shall or may, in pursuance of this act, trade or send, or cause to be sent, any goods, foreign coins, or other merchandizes, for the *East Indies*, or other the parts within the limits aforesaid, before such goods, foreign coins, or other merchandizes, or any of them (the goods, foreign coins, or other merchandizes of such company as shall or may be erected, if any such be, to trade with a joint stock, as aforesaid, only and always excepted) shall be shipped, laded, or put on board any ship, or into any lighter, boat, or other vessel for that purpose, shall make, or cause to be made, an entry or entries of the same, in a book or books for that purpose, specifying in such entry or entries the true and full quantities, kinds, and values of all the goods, foreign coins, or other merchandizes so intended to be sent for the *East Indies*, or other the parts within the limits aforesaid, from *England*, or from any other country whatsoever, with the name of the ship, and of the commander or master thereof; to the end it may

may be seen by inspection of such book or books (to which all persons concerned shall have free access at all seasonable times, without fee or charge) from time to time, whether such traders do or do not send more goods, coins, or merchandizes in the said trade than they respectively are allowed to send by this act; and all and every such person and persons, upon such entry or entries made, from time to time, shall make and sign an affirmation in writing, in which he or they shall declare or affirm (upon the oath or solemn declaration which he or they shall previously have taken or made, as aforesaid, in that behalf) that such entry or entries do contain the true and full value and values of all the goods, coin, or merchandizes, to be shipped by or for him or them on such ship for that voyage; all which entries and affirmations shall be made before two or more of the trustees for the general society aforesaid, and in books to be kept by them for that purpose, until a company with power to trade upon a joint stock shall be erected, as aforesaid; and after such company shall be erected, then the same shall be made before two or more of the directors or managers of such company, and in books to be kept by them for that purpose.

Persons concerned may view the books, &c.

The said entries to be attested on oath, &c.

Entries and affirmations how to be made.

LXVIII. And it is hereby further enacted, That if any person or persons, who are hereby required to make such entries and affirmations as this act directs, shall neglect so to do, or if any goods, foreign coins, or other merchandizes so entered, shall be of greater value than shall be specified in such entry or entries, that then, and in every such case, the goods, foreign coins, or other merchandizes which shall be shipped or put on board any ship or other vessel designed for the *East Indies*, or any other the parts within the limits aforesaid, or into any lighter, boat, or other vessel, to be put upon any such ship, for which no such entry or affirmation shall be made, or which shall be omitted therein, and the effects and proceed of the same (wheresoever they shall be found) shall be forfeited, and may be seized, and double the value thereof shall and may be sued for and recovered against the respective offenders, and to be divided or distributed in such manner and form, as his Majesty by such charter or charters shall appoint.

Penalty on persons not making true entries.

LXIX. Provided always, and it is hereby enacted, That no company or particular person or persons who shall have a right, in pursuance of this act, to trade to the *East Indies*, or other the parts within the limits aforesaid, shall be allowed to trade thither, until sufficient security shall be first given (which the commissioners of the customs in *England*, or any three or more of them for the time being, are hereby authorized and required to take, in the name, and to the use of his Majesty, his heirs and successors) that such company, or particular persons, shall cause all the goods, wares, merchandizes, and commodities, which shall at any time or times hereafter, during the continuance of this act, be laden by or for them, or any of them, or for their or any of their accounts, in any ship or ships whatsoever, bound from the said *East Indies*, or parts within the limits aforesaid, shall be brought (without breaking bulk) to some port of *England* or *Wales*, and there be unladen and put on land (the danger of the seas, enemies, pirates, constraints of princes and rulers, and barratry of seamen excepted); and in case there be any difficulty or dispute in the acceptance of any such security, such difficulty and dispute shall and may be determined by the lord chief baron, and other the barons of the coif of the *Exchequer*, or any of them, according to his or their best judgment and discretion; and that all goods and merchandizes, belonging to the company to be erected, as aforesaid, or any other traders to the *East Indies*, and which shall be imported into *England* or *Wales*, as aforesaid, pursuant to this act, shall by them respectively be sold openly and publicly by inch of candle, upon their respective accounts, and not otherwise, upon pain that the same, or the value thereof, shall be forfeited and lost, to wit, one moiety thereof to his Majesty, his heirs and successors, and the other moiety thereof to any person or persons that will seize, inform, or sue for the same, by action of debt, or of the case, bill, plaint, or information, as aforesaid.

No company, &c. to trade before security given, &c. that goods laden in the *Indies* shall be brought to *England*, &c. This clause explained as to the securities to be given, and also breaking bulk, by 6 Annæ, c. 3. s. 1.

Disputes in acceptance of security how to be determined.

Goods imported to be sold by inch of candle.

Penalty.

King's commission, &c. shall direct in what manner the shares in the yearly fund, &c. shall be assigned or transferred.

An additional duty of 5 l. per cent. laid on all East India goods imported, &c. Continued by 10 Annæ, c. 28.

To be paid over to the general society, &c. for maintaining ambassadors, &c.

Overplus, if any, how to be disposed.

Security to be given for payment of the said additional duty, &c.

LXX. And be it further enacted, That it shall and may be lawful to and for his Majesty, by any such commission, charters, or letters patents, as aforesaid, under the great seal of *England*, to limit, direct, and appoint, how, and in what manner and proportions, and under what rules and directions, the shares of all and every person and persons whatsoever in the said yearly fund, and of and in the stock of the said general society, or of any company to be settled or authorized to trade in pursuance of this act, and every or any part or proportion thereof, shall or may be assignable or transferrable, to be assigned or transferred to such person or persons only, as shall freely and voluntarily accept of the same, and not otherwise; and that all assignments and transferences made in such manner shall be good and available in the law.

LXXVI. And the said commons of *England* in parliament assembled, for the ends and purposes in this act expressed, have also given and granted unto his Majesty, his heirs and successors, the further rates and duties herein after mentioned; and it is hereby further enacted by the authority aforesaid, That for and upon all goods, wares, and merchandizes whatsoever, of the growth, product, or manufacture of the *East Indies*, or any other countries or places within the limits aforesaid, to wit, beyond the said cape to the streights of *Magellan*, which from and after the said nine and twentieth day of *September*, one thousand six hundred and ninety-eight, at any time or times shall be imported or brought into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, by any corporation, person or persons, trading within the limits aforesaid, by virtue or in pursuance of this act, there shall be yielded and paid to his Majesty, his heirs and successors (over and above all other duties payable for the same) a duty after the rate of five pounds for every one hundred pounds of the true and real value of the said goods; to be paid over from time to time to the said general society of subscribers, and their successors, or such treasurer or treasurers, as such society shall appoint to receive the same, unless a company, upon the desire of the subscribers, or any of them, shall be erected in pursuance of this act, to trade with a joint stock, as aforesaid; and from and after the erecting or settling of such company, then the said duty of five pounds *per centum* shall be paid over to such company, and their successors, or to their treasurer, to the end that the said general society, and the said company respectively, may, out of the produce of the said duty of five pounds *per centum*, maintain such ambassadors, or other ministers, as his Majesty, his heirs or successors, (at the nomination of the trustees, directors, or managers, of or for the general society aforesaid, or of such company, to be empowered to trade with a joint stock, as aforesaid), shall be pleased to send to any emperor, prince, or state, within the parts aforesaid, and defray any other extraordinary or necessary expences, in carrying on the said trade; and if at any time or times there be an overplus of the produce of the said duty, to dispose the same, from time to time, to and for the benefit of all the members of the said general society, until a company to trade with a joint stock shall be erected, as aforesaid; and after such company shall be erected, then to and for the benefit of all the members thereof, according to their respective shares or interests in the principal or capital stock of the same.

LXXVII. And for the better raising, levying, and securing, the said duty, after the rate of five pounds in the hundred, it is hereby further enacted, That upon the importation of any such goods, as aforesaid liable thereunto, an entry or entries thereof shall be made in the custom-house where such goods shall be imported, and before the landing thereof the importer or importers of the same shall give security (which the commissioners, or proper officers of the customs, are hereby required and empowered to take) for payment of the said duties, after the rate of five pounds in the hundred upon the said goods, as soon as the same shall be sold, the value

value thereof to be reckoned according to the gross price at which such goods shall be sold; and that in case any such goods shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house, in the port or place where the same shall be imported, and the duties hereby imposed shall be secured, or without a warrant for the landing or delivering of the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported goods as shall be so landed, or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be recovered of the importer or proprietor thereof; to wit, one moiety of the same to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person or persons as will seize the said goods, or sue for the same, or the value thereof, by action, bill, suit, or information, as aforesaid.

Goods landed before duty secured, &c. shall be forfeited.

LXXVIII. And it is hereby further enacted, That the said duty of five pounds in the hundred shall be from time to time under the management and government of the commissioners of the customs for the time being, who shall cause the same to be raised, levied, collected, and paid, to the hands of the receiver or receivers general of the revenue of the customs for the time being, and such receiver or receivers general for the time being shall answer and pay over all the monies arising thereby (the necessary charges of raising, collecting, and answering the same, only excepted) in such manner, and for such purposes, as are before in this act appointed.

These duties to be managed by the commissioners of the customs.

LXXIX. Provided always, and it is hereby declared and enacted, That at any time upon three years notice, after the nine and twentieth day of September, one thousand seven hundred and eleven, upon repayment by parliament of the said sum of two millions, or such part thereof as shall be paid or advanced as aforesaid, unto the respective subscribers and contributors of the same, or to such person or persons as by, from, or under them shall be intitled to the said annuities or shares of the said yearly fund or capital stock in respect of the same, and of all arrears of the said annuities or yearly payments, then and from thenceforth as well the said duties upon salt, and rock-salt, as the said duties upon stamped vellum, parchment and paper, and also the said yearly fund charged thereupon, and the said annuities issuing out of the same, and the said duty of five pounds in the hundred, for the said imported goods, and also all the said corporations to be erected by or in pursuance of this act, and the benefit of trade hereby given, or intended to be given to them, or any of them, shall absolutely cease and determine; any thing herein contained to the contrary notwithstanding.

On 3 years notice after the 29 Sept. 1711, and repayment by parliament of the said 2,000,000l. &c. this act to cease and determine. *Refrained by 10 Annæ, c. 28. to 3 years notice after 25 March, 1733.*

LXXXI. And be it further enacted by the authority aforesaid, That such persons or corporations, as in pursuance of this act shall have a right and power to trade to the *East Indies*, and other the parts aforesaid, according to such provisions, proportions and restrictions, as are in this act contained, and subject to the condition or power of redemption before mentioned, from and after the said nine and twentieth day of September, one thousand six hundred ninety-eight, shall have, use, and enjoy, the whole and sole trade and traffick, and the only liberty, use, and privilege, of trading, trafficking, and exercising the trade or business of merchandize to and from the said *East Indies*, and to and from all the islands, ports, havens, cities, towns, and places, within the limits before mentioned; and that the said *East Indies*, the islands, havens, forts, cities, towns, or places, within the limits aforesaid, or any of them, shall not, after the said nine and twentieth day of September, one thousand six hundred ninety-eight, be visited, frequented, or entered, by any other of the subjects of his Majesty, his heirs or successors, during such time as the benefit of trade hereby given, or intended to be given, to the subscribers or others, as aforesaid, ought to continue by virtue of this act; and if any of the subjects of his Majesty, his heirs, or successors, of what degree or quality soever they be, other than such as may lawfully

Persons who may trade pursuant to this act, shall have the sole trade to the *East Indies*, &c.

Enforced by 5 Geo. 1. c. 21.

Penalty on
other persons
trading to the
East Indies,
than such as
are empower-
ed by this act.

lawfully go and trade to the *East Indies*, and other the parts aforesaid, by virtue of this act; and their factors, agents, and servants respectively, who shall be employed according to the true meaning hereof, shall, directly or indirectly, visit, haunt, frequent, trade, traffick, or adventure into or from the said *East Indies*, or other the parts before mentioned, contrary to the true meaning hereof, all and every such offender and offenders shall incur the forfeiture and loss of all the ships and vessels which shall be employed in such trade, with the guns, tackle, apparel, and furniture thereunto belonging, and also all the goods and merchandize laden thereupon, and all the proceed and effects of the same, and also double the value thereof; (to wit) one fourth part thereof to such person or persons as will seize, inform, or sue for the same, to be recovered in any court of record, as aforesaid, and the other three fourth parts to the use of the said general society, until a company shall be erected, as aforesaid, and after the erecting thereof (if any such be) then to the use of the said company, without account, the charges of prosecution being born by the said society or company.

Anno nono & decimo

GULIELMI III. Regis.

C A P. XLV.

An act for taking away half the duties imposed on glass wares, and the whole duties lately laid on stone and earthen wares and tobacco pipes; and for granting (in lieu thereof) new duties upon whale fins, and Scotch linen.

From 10 July,
1698, (made
perpetual as to
whale fins by
9 Annæ, c. 21.
s. 1.) for eight
years the fol-
lowing addi-
tional duties to
be paid:

For whale
fins imported
by the Green-
land company,
&c. 3 d. per lb.
wt. and by fo-
reigners 6 d.

For Scotch
linen called
twill, 10 s.
and for Scotch
ticking im-
ported 6 s. 8 d.
per 100 ells.

Importer to
have 12
months to pay
the duties, or
allowance af-

SECT. II. **A**ND be it enacted by the authority aforesaid, That from and after the tenth day of July, one thousand six hundred ninety-eight, there shall be answered and paid to his Majesty, his heirs and successors, for and during the term of eight years from thence next ensuing, for and upon all whale fins and Scotch linens herein-after mentioned, as shall be imported or brought into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, (over and above all impositions, duties and charges already imposed and payable upon and for the same, by the book of rates or otherwise) the further rates and duties following; that is to say,

III. For all whale fins that are or shall be taken, caught and imported in and by any ships or vessels whatsoever, of or belonging to the company established for the *Greenland* trade, the sum of three-pence for every pound weight thereof; and after that rate for a greater or lesser quantity: and for all whale fins which are or shall be taken, caught, or imported, by foreigners, or by any ships or vessels not belonging to the said company, the sum of six pence for every pound weight thereof; and after that rate for a greater or lesser quantity; to be paid by the importer or importers of the same.

IV. For all linen of the manufacture of *Scotland*, commonly called by the name of *twill*, which shall be imported or brought in as aforesaid, the sum of ten shillings for every hundred, containing one hundred and twenty ells: and for all linen of the manufacture of *Scotland*, commonly called by the name of *ticking*, which shall be imported or brought in as aforesaid, the sum of six shillings and eight pence for every hundred, containing one hundred and twenty ells; and after those rates for any greater or lesser quantities; to be also paid by the importer or importers of the same.

V. And be it further enacted by the authority aforesaid, That for the additional duties hereby imposed upon the above mentioned goods, the importer, giving security at the custom-house, shall have time not exceeding twelve

twelve months, for the payment of the same, from the importation, to be paid by four equal and quarterly payments; or in case such importer shall pay ready money, he shall have after the rate of ten pounds *per centum* of the said duty for a year abated to him; and if the goods and merchandizes aforementioned, imported as aforesaid, for which the duties hereby granted shall be paid or secured at the importation thereof, be again exported by any merchant, *English*, within twelve months, or by strangers within nine months, after the importation, then the aforesaid duty shall be wholly repaid, or the security vacated as to what shall be so exported.

ter the rate of 10 l. per cent. for prompt payment. Goods exported again in 9 months, duty to be repaid. These 12 and 9 months enlarged to 3 years by 7 Geo. 1. stat. 1. c. 21. s. 10.

IX. And it is hereby further enacted, That upon the importation of any whale fins, *Scotch* linen or tickings hereby charged as aforesaid, an entry or entries thereof shall be made in the custom-house where such goods shall be imported; and in case any such goods shall be landed or put on shore, out of any ship or vessel, before due entry be made as aforesaid, and the duties hereby imposed thereupon shall be paid or secured, or without a warrant for the landing or delivering the same first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, then all such imported goods as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning thereof, or the value of the same, shall be forfeited and lost, and shall and may be recovered of the importer or proprietor thereof; (to wit) one moiety of the said forfeitures to the use of the King, and the other moiety to the use of such person or persons as will seize the said goods, or sue for the same or the value thereof, by action, bill, suit, or information, as aforesaid.

Entry to be made on importation of whale fins, Scotch linen, &c.

Goods landed before entry forfeited, and may be recovered of importer, &c.

X. And be it enacted by the authority aforesaid, That the said duties hereby granted and payable for whale fins, and such *Scotch* linen as aforesaid, shall be from time to time under the management and government of the commissioners of the customs for the time being, who shall cause the same to be raised, levied, collected, and paid to the hands of the receiver or receivers general of the revenue of the customs for the time being: and such receiver or receivers general shall from time to time bring the produce thereof, (the necessary charges of raising and answering the same only excepted) into the receipt of the Exchequer: and that the officers of the said receipt of the Exchequer for the time being, to whom it shall appertain, shall from time to time issue, pay, and apply, as well the said duties upon whale fins, and such *Scotch* linens as aforesaid, arising by this act, as also such part of the said duties upon glass and glass wares, as is not taken away by this act, to and for the payment and satisfaction of such principal and interest monies, whereunto the whole duties upon glass, and earthen wares, and tobacco pipes, by any act or acts of parliament now in force, ought to have been applied, if this present act had never been made; and that in such order and form, and under the like penalties and forfeitures, as by any such act or acts now in force are or were provided or prescribed for the issuing, paying and applying of the said whole duties upon glass and earthen wares, and tobacco pipes; by any thing in this act, or any former act or acts of parliament to the contrary notwithstanding.

Commissioners of the customs to manage the duties on whale fins, &c.

Duties how to be applied.

Anno decimo & undecimo

GULIELMI III. Regis.

C A P. VI.

An act to enlarge the trade to Russia.

Parliament to have a yearly account of naval stores imported from Russia.

SECT. IV. **A**ND be it further enacted by the authority aforesaid, That the commissioners of his Majesty's customs shall, at every session of parliament, lay before both houses a true account in writing, under their hands, of what naval stores shall have been imported into this kingdom by any persons trading to Russia.

Anno decim & undecimo

GULIELMI III. Regis.

C A P. X.

An act to prevent the exportation of wooll out of the kingdom of Ireland and England into foreign parts; and for the encouragement of the woollen manufactures in the kingdom of England.

This act made more effectual by 5 Geo. 2. c. 21.

From 24 June, 1699,

no wooll, woollfells, shortlings, &c. to be exported out of Ireland, to any place but England, &c.

Wooll laid near the sea, &c. in order to be exported, is forfeited by 5 Geo. 1. c. 11. s. 21.

FORASMUCH as wooll and the woollen manufactures of cloth, serge, bays, kerseys, and other stuffs made or mixed with wooll, are the greatest and most profitable commodities of this kingdom, on which the value of lands, and the trade of the nation do chiefly depend: and whereas great quantities of the like manufactures have of late been made, and are daily increasing in the kingdom of Ireland, and in the English plantations in America, and are exported from thence to foreign markets, heretofore supplied from England, which will inevitably sink the value of lands, and tend to the ruin of the trade, and the woollen manufactures of this realm: for the prevention whereof, and for the encouragement of the woollen manufactures within this kingdom, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That no person or persons whatsoever, from and after the four and twentieth day of June, in the year of our Lord one thousand six hundred ninety nine, shall directly or indirectly export, transport, ship off, carry, or convey, or cause or procure to be exported, transported, shipped off, carried, or conveyed out of, or from the said kingdom of Ireland, into any foreign realm, states, or dominions, or into any parts or places whatsoever, other than the parts within the kingdom of England, or the dominion of Wales, any the wooll, woollfells, shortlings, mortlings, woollflocks, worsted, bay, or woollen yarn, cloth, serge, bays, kerseys, says, frizes, druggets, cloth-serges, shalloons, or any other drapery stuffs or woollen manufactures whatsoever, made up or mixed with wooll or woollflocks, or shall directly or indirectly load, or cause to be laden upon any horse, cart, or other carriage, or load or lay on board, or cause to be laden or laid on board in any ship or vessel, in any place or parts within or belonging to the said kingdom of Ireland, any such wooll, woollfells, shortlings, mortlings, woollflocks, worsted, bay, or woollen yarn, cloth, bays, kerseys, serges, says, frizes, druggets, cloth-serges, shalloons, or any other drapery or woollen manufactures, to the intent or purpose to export, transport, ship off, carry or convey the same.

same, or cause the same to be exported, transported, shipped off, carried or conveyed out of the said kingdom of *Ireland*, or out of any port or place belonging to the same, or with intent or purpose that any person or persons whatsoever should so export, transport, ship off, carry or convey the same out of the said kingdom of *Ireland*, into any ports or places, except as aforesaid.

II. And be it enacted by the authority aforesaid, That all and every of the offender and offenders, offence and offences, aforesaid, shall be subject and liable to the respective pains, and penalties, and forfeitures hereafter following; (that is to say) The said wooll, woollfells, shortlings, mortlings, woollstocks, worsted, bay, or woollen yarn, cloth, serge, bays, kerseys, says, frizes, druggets, cloth-serges, shalloons, or any other draperies, stuffs, or any other manufactures, made of or mixed with wooll or woollstocks, so exported, transported, shipped off, or carried, conveyed, or laden, contrary to the true intent and meaning of this act, shall be forfeited; and that every of the offender and offenders therein shall likewise forfeit the sum of five hundred pounds for every such offence; and all and every ship, vessel, barge, boat, or other bottom whatsoever, wherein any of the said commodities are or shall be shipped or laid on board, contrary to the true intent and meaning of this act, shall be forfeited, with all her tackle, apparel, and furniture to them and every of them belonging; and the masters and mariners thereof, or any porters, carriers, waggoners, boatmen, or other persons whatsoever, knowing such offence, and wittingly aiding and assisting therein, shall forfeit forty pounds; of which one moiety shall be to him or them that shall sue for the same by bill, plaint, or information, in any of his Majesty's courts of record in *England*, or *Ireland*, and the other moiety thereof to the encouragement of setting up the linen manufactures in *Ireland*, to be disposed of by the court of *Exchequer* there for that use only; in which suit no effoin, protection, or wager of law, or more than one imparlance shall be allowed.

Penalties on offenders.

By 3 Geo. 1. c. 21. s. 4. One moiety is given to the King.

III. And to prevent evading the penalties of this act, by pretension of prosecution or acquittals in *Ireland*; be it enacted by the authority aforesaid, That no acquittal, nor any indictment, information, or suit (unless the offender be thereupon convicted) in *Ireland*, for any offence provided against in this act, shall be pleaded or allowed in bar or delay of any indictment, information, suit, or prosecution within the kingdom of *England*.

No acquittal, &c. in *Ireland*, allowed in bar of any prosecution in *England*.

IV. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons to seize, take, secure, and convey to his Majesty's next warehouse, all such wooll, woollfells, shortlings, mortlings, woollstocks, worsted, bay, or woollen yarn, cloth, serges, bays, kerseys, says, frizes, druggets, cloth-serges, shalloons, stuffs, and other draperies and woollen manufactures, or mixed with wooll or woollstocks, as he or they shall happen to see, find, know, or discover to be laid on board in any ship, vessel, or boat, or to be brought, carried, or laid on shore, at or near the sea, or any navigable river or water, to the intent or purpose to be exported or conveyed out of the said kingdom of *Ireland*, contrary to the true meaning of this act, or to be laden upon any horse, cart, or other carriage, to the intent or purpose to be exported, conveyed, or carried into any foreign parts or places, contrary to the true intent and meaning hereof; and also that it shall and may be lawful to and for any person and persons to seize and secure all and every such ship, hulk, vessel, barge, or boat, of what kind soever, or wheresoever found or discovered, wherein any of the aforesaid commodities shall happen to be shipped or put on board, contrary to the true intent and meaning of this act; and that such person or persons that shall happen so to seize, take, or secure any of the commodities aforesaid, or any such ship, vessel, hulk, barge, or boat, as aforesaid, shall be indemnified for so doing, to all intents and purposes.

Any person may seize all such wooll, &c.

And also the ship, hulk, &c.

Seizer indemnified for so doing.

V. And

Bond to be given for ship taking on board woollen commodities.

Ship taking goods on board before bond given, to be forfeited.

A register to be kept of goods imported from Ireland.

Cockets, &c. to be written on paper, and signed, and certificates of landing.

Goods to be viewed by surveyor, &c.

Quantities to be expressed on the cocket, &c.

Commissioners of the customs of Ireland to transmit the quantities, &c. of goods exported, to the commissioners of the customs in England, and duplicates of the bonds, &c. as also dates of certificates.

V. And be it further enacted by the authority aforesaid, That for every ship or vessel, which from and after the said four and twentieth day of *June*, shall set out and sail from the said kingdom of *Ireland*, in order to export or carry off any of the commodities aforesaid to this kingdom, bond shall be given by two sufficient persons, known inhabitants of and residing in or near the place where the bond is or shall be given, to the chief officers of the customs, belonging to the said port or place in the said kingdom of *Ireland*, from whence the said ship or vessel shall set sail, in double the value of any the aforesaid goods, intended to be transported, as aforesaid, before the said ship or vessel shall be permitted to lade on board any of the commodities aforesaid; with condition that if the said ship or vessel shall lade or take on board any of the said goods, in the kingdom of *Ireland*, that then and in such case all the said goods shall be brought, by the same ship or vessel, to some port or ports within the kingdom of *England*, or the dominion of *Wales*, as aforesaid, and shall there unlade or put on shore the same, and pay the custom and duties thereof, the danger of the seas only excepted. And that every ship or vessel, which shall lade or take on board any of the said goods, until such bond be given, shall be forfeited, to be recovered and employed in manner as aforesaid.

VI. And for the more effectual execution of the powers granted by this act; be it enacted by the authority aforesaid, That a register be kept at the custom house in *London*, of all the aforesaid goods, from time to time imported from *Ireland*, into any of the ports within this kingdom, or dominion of *Wales*, with the particular qualities and quantities thereof, the master's and owners names, and to whom consigned.

VII. And be it further enacted by the authority aforesaid, That all cockets and warrants for the carrying or transporting of any of the aforesaid goods, from the kingdom of *Ireland*, to any port or ports aforesaid, within this kingdom, shall be written upon paper, and not parchment, and signed by three of the chief officers of such respective port at least; and all certificates of landing the same in any the ports aforesaid, within this kingdom, or dominion of *Wales*, shall be signed in like manner; and that all the goods aforesaid, both at shipping and landing, shall be viewed and examined by the surveyor or searcher, or land-waiter, attending the shipping or discharge of any the aforesaid goods; and that the exact quantities and qualities, marks and numbers of the goods aforesaid, so shipped in *Ireland*, shall be particularly expressed and indorsed upon the cocket, by which the said goods are or were to be shipped, and likewise upon the warrant for landing the same in *England*; and also upon the certificate or certificates, given or to be given, for discharging the bond or bonds taken in *Ireland* for the same.

VIII. And be it further enacted by the authority aforesaid, That the commissioners of the revenue, or farmers of the customs, or of the revenue of the kingdom of *Ireland*, for the time being, shall from time to time, and at all times hereafter, once within every six months, or within thirty days after the end thereof, transmit or cause to be transmitted unto the commissioners or farmers of his Majesty's customs in *England*, of all such goods as aforesaid, as shall from time to time be exported from the said kingdom of *Ireland*, the qualities and quantities thereof, and duplicates of the bonds taken for lading the same, and by whom and in what ships exported, and where and to what port in the kingdom of *England*, or dominion of *Wales*, consigned, and the names of the persons signing the certificates of the landing the same in *England*, and the date of the said certificates, and where the same are or were laden, and also of the qualities and quantities, marks and numbers contained in the said certificates, in order that the same may be compared with the registred account, appointed by this act to be kept by the commissioners or farmers of the customs of this kingdom.

IX. And for preventing the mischief of rasing, obliterating, or interlining such certificates, as aforesaid; be it enacted by the authority aforesaid, That all such certificates shall be written upon paper, and not parchment, and that the quantities and qualities, marks, and numbers therein expressed, shall not be obliterated or interlined upon any pretence whatsoever.

Certificates to be written on paper, &c.

X. And be it further enacted by the authority aforesaid, That all such goods as aforesaid, as shall from time to time be exported from the said kingdom of *Ireland*, into the ports of this kingdom, or dominion of *Wales*, in manner as aforesaid, shall be shipped off and entred at the ports of *Dublin*, *Waterford*, *Youghall*, *Kingsale*, *Cork*, and *Drogheda*, in the said kingdom of *Ireland*, and at or from no other port or place within the said kingdom; nor shall the same be imported into any parts of the kingdom of *England*, or dominion of *Wales*, other than the ports of *Bideford*, *Barnstable*, *Minehead*, *Bridgewater*, *Bristol*, *Milford Haven*, *Chester*, and *Liverpool*; any thing in this act to the contrary thereof in any wise notwithstanding.

Ports for exporting and importing goods.
By 4 Annæ, c. 7. goods may be exported from New Ross.

XI. And to the intent and purpose that this act may more effectually be put in execution, for preventing the growing mischiefs that daily do or may arise to this kingdom, from the exportation of such goods as aforesaid, or any of them, out of the kingdom of *Ireland*, should the same still be suffered to be sent from thence to supply the foreign markets, that are or have been supplied from *England*; be it further enacted by the authority aforesaid, That if any commissioner or commissioners, farmer or farmers of the revenue of *Ireland*, or officer or officers employed under them in the management of the said revenue there, shall, from and after the said four and twentieth day of *June*, take or suffer to be taken any entry outward, or sign any cocket, warrant or sufferance, for the shipping and exporting any such goods, as aforesaid, into any kingdom, state, or dominion whatsoever (except as aforesaid) or shall wittingly or willingly permit, connive, or suffer the same to be done, directly or indirectly, contrary to the true intent and meaning of this act, that then, and in every such case, such commissioner or commissioners, farmer or farmers, officer or officers, so offending in the signing such cocket, warrant, or sufferance for the shipping or exporting any of the said goods into any other kingdom, state, or dominion, or place whatsoever (except as aforesaid) or passing such entry for the same, or any wise conniving thereat, contrary to the true intent and meaning hereof, or shall otherwise fail or neglect to perform all other duties required by this present act, shall for every such offence or neglect forfeit his office, and shall moreover for every such offence forfeit the sum of five hundred pounds, to be recovered and employed in manner and form as aforesaid.

Penalty on commissioner or officer of the customs, &c.

XII. And be it further enacted by the authority aforesaid, That every offence which shall be done or committed contrary to this act, shall and may be inquired of, tried, heard, and determined in the county where any such goods, as aforesaid, shall be so laden or put on board, as aforesaid, or where in the county, either in *England* or *Ireland*, where such offender shall happen to be apprehended or arrested for such offence, or where any such of the goods aforesaid, or the said ship or ships, vessels, hulks, barks, or boats shall happen to be seized or taken, or brought in; and that the said trial shall be in such manner and form, and in such effect, to all intents and purposes, as if the same offence had been wholly done and committed in the same county.

Offences where triable.

XIII. And be it further enacted by the authority aforesaid, That if any action, bill, plaint, suit, or information shall be commenced or prosecuted against any person, for what he shall do in pursuance of this act, such person so sued shall and may file a common bail, or enter into a common appearance, and plead the general issue, Not guilty, and upon issue joined

Persons sued for executing this act may file a common bail, &c.

Defendant to have treble costs.

Woollen manufactures may be imported from Ireland to England.

Notice being first given,

and bond entered into.

Licence to be granted gratis.

Forfeitures on bonds not assignable.

All such assignments void.

Cruising ships to seize wool exporting to foreign parts.

Commissioners of the customs to have a list of the cruisers.

may give this act and the special matter in evidence; and if the plaintiff or prosecutor shall become nonsuit, or suffer discontinuance, or if a verdict pass against him, or if upon demurrer judgment pass against him, the defendant shall recover treble costs and damages for the molestation.

XIV. And for the further encouragement of the woollen manufactures of *England*; be it enacted by the authority aforesaid, That it shall and may be lawful, from and after the said four and twentieth day of *June*, to import from the said ports of *Dublin, Waterford, Youghall, Kinsale, Cork, and Drogheda*, in the kingdom of *Ireland*, any wools, woollfells, shortlings, mortlings, woollflocks, worsted, bay, or woollen yarn, cloth, serges, bays, kerseys, frizes, druggets, shalloons, stuffs, cloth-serges, or any other drapery made of or mixed with wool, or woollflocks, and manufactured in the kingdom of *Ireland*, into such ports of this kingdom or dominion of *Wales* only, as aforesaid, so as notice be first given to the commissioners or chief managers of his Majesty's customs in this kingdom, or to the chief customer or collector in the port to which the same is intended to be brought, of the quantity, quality, and package, together with the marks and numbers thereof, with the name of the ship and master or commander, on which the said goods are to be laden, and the place or port into which they are intended to be imported, and so as bond be first entered into, to the use of his Majesty, his heirs and successors, with one or more sufficient sureties, in treble the value of the goods so intended to be imported, That the same shall (the dangers of the seas excepted) be landed accordingly, and so as a licence be also first taken, under the hands of the commissioners or chief managers of the customs for the time being, or three of them, or from the chief customer or collector where such bond is given, for the landing and importing thereof, as aforesaid; which licence they are hereby authorized and required to grant, without any fee or reward, or any other charge to the person demanding the same; any law, statute, or usage to the contrary in any wise notwithstanding.

XV. And for the more effectual preventing the transportation of wool, woollfells, shortlings, mortlings, or woollflocks, worsted, bay, or woollen yarn, or any manufactures of wool or woollflocks, or mixed with the same, into foreign parts; be it enacted by the authority aforesaid, That the penalties and forfeitures of the bonds, which by this act or any other former law or usage are to be given, or have been given in the kingdom of *Ireland*, for any wool, or any of the commodities aforesaid, intended to be exported from that kingdom, to be brought into the ports of this kingdom, or dominion of *Wales*, as aforesaid, shall not, on any consideration whatsoever, be granted or assigned over to any person whatsoever; and that all such grants or assignments are and shall be void to all intents and purposes; any law, usage, or statute to the contrary in any wise notwithstanding.

XVI. And for the better preventing the exportation of wool out of this kingdom or *Ireland*, into foreign parts; be it enacted by the authority aforesaid, That the lord high admiral of *England*, or commissioners for executing the office of high admiral for the time being, shall direct and appoint two ships of the fifth rate, and two ships of the sixth rate, and eight armed sloops, constantly to cruise on the coasts of *England* and *Ireland*, particularly between the north of *Ireland* and *Scotland*, with orders to take and seize all ships, vessels, and boats, which shall export any wool with intent to carry it into foreign parts; and that the lord high admiral, or commissioners, as aforesaid, shall send a list of all such ships and sloops, and the names of the commanders, together with true copies of their several instructions that are or shall be given, to the commissioners of the customs in *London*, within ten days after such orders, as aforesaid, are or shall be given.

XVII. And

XVII. And for the encouragement of the commanders and mariners belonging to the ships and sloops aforesaid; be it enacted by the authority aforesaid, That all wool, ships, vessels, or boats that shall be so seized or taken, shall be forfeited, and all such wool shall be lodged in the King's warehouse, in such port where it is or shall be taken or seized, or into which it shall be brought, until it shall be condemned according to law; and being so condemned, shall be exposed publickly to sale, after one and twenty days, publick notice being given in writing at the custom-house of the said port, and on the royal exchange of *London*, by inch of candle, to the last and best bidder; and all ships, vessels, or boats that shall be so seized and condemned, as aforesaid, shall, together with all their guns, tackle, furniture, and apparel, be exposed to sale in like manner; and that one fourth part of the produce of the wool, ships, vessels, and boats so sold, as aforesaid, shall be to the commander, one other fourth part to the officers of the ship or ships, sloop or sloops that took the same, one other fourth part to the mariners belonging to such ship, vessel, or sloop, to be equally divided and paid amongst the said mariners, by the collectors of the said port, or such person or persons as shall be authorized to pay the same, and the other fourth part thereof to his Majesty, his heirs and successors, after a deduction made out of the last fourth part of all the charges of prosecution and condemnation.

All wool, ships, &c. so seized to be forfeited, and sold by inch of candle.

Produce how to be divided.

XVIII. And for preventing of all composition or confederacy by any commander of any ship, vessel, or sloop, with any person whatsoever, concerned in such wool or ship, vessel or boat, as aforesaid; be it enacted by the authority aforesaid, That every commander of such ship or sloop, neglecting his duty by this act required, or compounding for any wool, ship, vessel, or boat, as aforesaid, or conniving at the exportation of any wool, shall lose and forfeit all pay and wages due to him or them, and suffer six months imprisonment, and be for ever incapable of serving his Majesty in any office in the navy.

Penalty on commander neglecting his duty.

XIX. And for the more effectual encouragement of the woollen manufacture of this kingdom; be it further enacted by the authority aforesaid, That, from and after the first day of *December*, in the year of our Lord one thousand six hundred ninety nine, no wool, woolfells, shortlings, mortlings, woolflocks, worsted, bay, or woollen-yarn; cloth, serge, bays, kerseys, says, frizes, druggets, cloth-ferges, shalloons, or any other drapery stuffs or woollen manufactures whatsoever, made or mixed with wool or woolflocks, being of the product or manufacture of any of the *English* plantations in *America*, shall be laden or laid on board in any ship or vessel, in any place or parts within any of the said *English* plantations; upon any pretence whatsoever; as likewise that no such wool, woolfells, shortlings, mortlings, woolflocks, worsted, bay, or woollen yarn, cloth, serge, bays, kerseys, says, frizes, druggets, cloth-ferges, shalloons, or any other drapery stuffs, or woollen manufactures whatsoever, made up or mixt with wool or woolflocks, being of the product or manufacture of any of the *English* plantations in *America* as aforesaid, shall be laden upon any horse, cart, or other carriage, to the intent and purpose to be exported, transported, carried or conveyed out of the said *English* plantations to any other of the said plantations, or to any other place whatsoever; upon the same and like pains, penalties, and forfeitures, to and upon all and every the offender and offenders herein, within all and every of the said *English* plantations respectively, as are prescribed and provided by this act for the like offences committed within the kingdom of *Ireland*; and all governors or commanders in chief of the said respective plantations, as also all officers employed in the customs, or other branches of his Majesty's revenue there, be hereby authorized, charged, and required to take effectual care, that the true intent and meaning of this act, so far forth as it relates to the said respective plantations, be duly put in execution.

No wool, &c. of the produce of the *English* plantations in *America*, shall be exported,

under the like penalties, &c.

Offenders may be sued in any of the courts at Westminster, and be obliged to give sufficient bail.

XX. And be it further enacted by the authority aforesaid, That all and every person and persons, who after the said four and twentieth day of *June*, shall be guilty of any offence or offences, contrary to the true intent and meaning of this or any other act of parliament made for the preventing the exportation of wool, shall and may be prosecuted for any such offence or offences by action, suit, or information in any of his Majesty's courts of record at *Westminster*, and thereupon a *Capias* shall and may issue the first process, specifying the sum of the penalty sued for; and such person or persons shall be obliged to give good and sufficient bail and security, by natural born subjects or denizens, to the officer serving or executing such process against him or them, to appear in the court out of which such *Capias* shall issue, at the day of the return of such writ, to answer such suit or prosecution, and shall likewise at the time of such appearance give sufficient bail or security by such persons, as aforesaid, in the said court, to answer and pay the forfeitures and penalties incurred for such offence or offences, in case he, she, or they shall be convicted thereof, or to yield his, her, or their bodies to prison.

Act to be given in charge by the judges of Ireland at the assizes,

who are to take accounts of the execution thereof,

and acquaint the lord deputy, &c. therewith.

XXI. Provided also, and it is hereby further enacted, That after the nine and twentieth day of *September*, in the year of our Lord one thousand six hundred ninety nine, the lord lieutenant, lord deputy, or lords justices for the time being for the kingdom of *Ireland*, or any of them, are hereby required to give direction in council, that this act shall be given in charge by the several judges of the kingdom of *Ireland*, at all the assizes that shall be held in that kingdom, to the end that this act may be strictly put in execution, according to the true intent and meaning thereof; which said judges are hereby impowered and required, from time to time, to take particular accounts throughout their respective circuits, of the due execution of this act, and at their returns to *Dublin*, at the end of every circuit, shall acquaint the said lord lieutenant, lord deputy, or lords justices of that kingdom for the time being in council, with all accounts or informations they shall have so received of any breach of the said act, or negligence or faults in any of the officers to whom the execution of this act is committed, to the end that the said chief governors, or any of them, for the time being, may be the better informed and enabled to look to and provide for the strict and punctual observation of this act, throughout that kingdom; of which the said chief governors, or any of them, for the time being, shall, once every year, lay a particular account in writing, under his or their hands, before the King, his heirs and successors, in council.

Anno decimo & undecimo

G U L I E L M I III. Regis.

C A P. XVIII.

An act for taking off the remaining duties upon glass wares.

W H E R E A S in and by an act made and passed in the parliament holden at Westminster, in the sixth year of his Majesty's reign, intituled, An act for granting to his Majesty certain duties upon glass wares, stone and earthen bottles, coals, and culm, for carrying on the war against France, several rates and duties, therein mentioned, were laid upon all glass and glass wares, stone and earthen bottles, which at any time or times, during the term of five years, from the nine and twentieth day of September, which was in the year of our Lord one thousand six hundred ninety five, should be made within the kingdom of England, dominion of Wales, and town of Berwick upon Tweed, or

imported, or brought into the same; and in and by another act made and passed in the parliament holden at Westminster, in the seventh year of his Majesty's reign, intituled, An act for continuing to his Majesty certain duties upon salt, glass wares, stone and earthen wares, and for granting several duties upon tobacco pipes, and other earthen wares, for carrying on the war against France, and for establishing a national land bank, and for taking off the duties upon tunnage of ships, and upon coals, the aforesaid rates and duties upon glass or glass wares, stone bottles, and earthen bottles, are continued and granted to his Majesty, his heirs and successors for ever: and whereas by another act made and passed in the parliament holden at Westminster, in the ninth year of his Majesty's reign, intituled, An act for taking away half the duties imposed on glass, and the whole duties lately laid on stone and earthen wares, and tobacco pipes, and for granting (in lieu thereof) new duties upon whale fins and Scotch linen, it is (amongst other things) enacted, That from and after the first day of August, one thousand six hundred ninety eight, one moiety or half-part of the several rates and duties by the aforesaid acts, or either of them, charged and made payable for or upon the said glass and glass wares, should cease, determine, and be no longer payable to his Majesty, his heirs or successors; as by the said several acts of parliament, relation being thereunto severally had, may more fully appear: and whereas it is found by experience, that the remaining duties on glass and glass wares are very vexatious and troublesome in the levying and collecting the same, and of small advantage to the crown, and, should the same be continued, would lessen the duty on coals, much more than the said duties on glass wares will amount to, will hinder the employing great numbers of poor, and endanger the loss of so beneficial a manufacture to this kingdom: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of August, one thousand six hundred ninety nine, the remaining moiety or half-part of the several rates and duties by the aforesaid acts, any or either of them, charged or imposed, for and upon the said glass or glass wares, shall cease, determine, and be no longer payable, paid, or collected, to or to the use of his Majesty, his heirs or successors, in any manner of wise; any thing in the said acts, any or either of them, contained to the contrary notwithstanding.

Remaining duties on glass and glass wares determined.

Anno decimo & undecimo

G U L I E L M I III. Regis.

C A P. XXI.

An act for laying further duties upon sweets, and for lessening the duties as well upon vinegar, as upon certain low wines, and whale fins, and the duties upon brandy imported, and for the more easy raising the duties upon leather, and for charging cynders, and for permitting the importation of pearl ashes, and for preventing abuses in the brewing of beer and ale, and frauds in importation of tobacco.

ECT. AND be it enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, for all cynders made of pit coal, which at any time or times, during the term of four years, commencing from the fifteenth day of May, one thousand six hundred ninety nine, shall be shipped or water-born in order to be shipped, within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, or brought into

Duties to be paid for cynders for four years.

S f f

5 s. per chal-
der,

to be charged
upon the
owner.

Duties to be
under ma-
nagement of
the commis-
sioners of the
customs.

9 W. 3. c. 13.

No tobacco
shall be im-
ported but in
cask, chest,
&c.

Each cask to
contain 200 lb.
weight.

Penalties.

Pearl ashes
may be im-
ported,

paying custom
as pot ashes.

New England
whale fin, &c.
to pay the
same duties as
Greenland
whale fin.
9 & 10 W. 3.
c. 45.

into the same, the sum of five shillings, of lawful *English* money, for every chalder, reckoning the chalder to consist of thirty six bushels *Winchester* measure, and after that rate for a greater or lesser quantity, to be paid at the respective ports and places of importation or landing of such cynders, and to be charged upon the respective owner and owners, master and masters, or other persons having the charge of the ship or vessel in which the said cynders shall be carried, imported, or brought; and that the said duties upon cynders shall be under the management and government of the commissioners of the customs for the time being; and shall be raised, levied, and collected by such ways and means, and under the like penalties and forfeitures, and with such allowances, and according to such rules and methods, as in and by an act of parliament made in the ninth year of his Majesty's reign, intituled, *An act for granting to his Majesty several duties upon coals and culm*, are prescribed, authorized, or mentioned, for raising, levying, and collecting the duties thereby granted.

XXIX. And whereas the importation of tobacco in bulk hath given abundant opportunity to ill disposed persons to run the same on shore, without paying his Majesty's customs due thereon, to the great impairing of the revenue, and the no less prejudice of the fair trader: for remedy whereof, be it enacted by the authority aforesaid, That from and after the twenty ninth day of September, which shall be in the year of our Lord one thousand seven hundred, no tobacco be brought or imported into this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, in any ship or vessel from any of his Majesty's plantations on the continent of *America*, nor shipped in any of the said plantations in order to be so imported, otherwise than in cask, chest, or case only, each cask, chest, or case whereof shall contain two hundred weight of neat tobacco at the least, and each hundred thereof shall contain one hundred and twelve pounds, under the penalties and forfeitures following; that is to say, That all the tobacco so imported, or shipped to be imported, contrary to this act, shall be forfeited, and every person or persons offending, contrary to the true intent and meaning hereof, shall forfeit six pence for every pound weight thereof, two third parts thereof to his Majesty, his heirs and successors, and the other third part thereof to such person as shall seize and sue for the same: provided nevertheless, That such small quantities as shall be necessary for the ships companies smoking in the said voyage, shall not be deemed or construed any breach of this act; the said forfeitures and penalties to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, in which no effoin, protection, or wager of law shall be allowed, nor more than one imparlance.

XXX. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons whatsoever, from and after the said tenth day of May, one thousand six hundred ninety nine, to import into *England*, *Wales*, or *Berwick upon Tweed*, from *Germany*, pearl ashes, being the product of *Germany*, paying his Majesty his customs and duties as pot ashes; any law, custom or usage to the contrary in any wise notwithstanding.

XXXI. And be it further enacted by the authority aforesaid, That all whale fin taken and caught by the people and inhabitants of *New England*, *New York*, and *Pensilvania*, or any other his Majesty's plantations and colonies in *America*, and imported from thence, shall be chargeable with and pay to his Majesty (by virtue of an act of the last session of parliament, intituled, *An act for taking away half the duties imposed on glass wares, and the whole duties lately laid on stone and earthen wares, and tobacco pipes; and for granting, in lieu thereof, new duties upon whale fins and Scotch linen*) the like duties, as whale fin caught and imported in and by any ships or vessels whatsoever, of or belonging to the company established for the *Greenland* trade.

are chargeable withal, and no further or other duty by means or virtue of the said act only; any thing in the said last mentioned act to the contrary notwithstanding.

Anno decimo & undecimo

GULIELMI III. Regis.

C A P. XXII.

An act for the more full and effectual charging of the duties upon rock salt.

SECT. VII. **A**ND to the end that rock salt or salt rock in kind, and salt refined and made from rock salt or salt rock may be exported, and the duties charged thereon be repaid; be it enacted by the authority aforesaid, That for all such rock salt, salt rock, and refined salt made from rock salt or salt rock, as shall be exported from any port or place in this kingdom, dominion of *Wales*, or town of *Berwick upon Tweed*, into parts beyond the seas, by any person or persons whatsoever, there shall be allowed and paid for every bushel of such rock salt or salt rock, whereof the duties shall have been charged and paid, as aforesaid, after the rate of seventy five pounds weight to the bushel, and for every bushel of such refined salt made from rock salt or salt rock, whereof the duties shall have been charged and paid or allowed, after the rate of fifty six pounds to the bushel, the duties which shall have been so paid for every such bushel of rock salt, salt rock, or refined salt, so exported, to the person or persons exporting the same, by the officer or officers appointed to collect the duties on salt in the same port from whence any such refined salt shall be exported, within two days after demand thereof, on a debenture to be prepared by the collector of the customs in the port where such rock salt, salt rock, or refined salt, shall be entered out for exportation, and verified by the person executing the office of searcher in such port, as to the quantity of such rock salt, salt rock, or refined salt actually shipped; and that the oath of the exporter, or his agent, be first taken before the principal officers of the said port, before the debenture be allowed, who are hereby required and empowered to give the said oath, That the duties as aforesaid, for the rock salt, salt rock, or refined salt, in such debenture mentioned, were first actually paid; and that such rock salt, salt rock, or refined salt is really exported, or shipped to be exported, to parts beyond the seas, and not intended to be reloaded in *England, Wales, or Berwick*; for which debenture no fee or reward shall be taken: and in case the officer, hereby directed to pay such debenture, shall not have sufficient money in his hands to pay the same, then upon certificate thereof by him made, (which certificate he is hereby required to give the party gratis, and without delay) the principal commissioners for managing the revenue of excise of his Majesty, his heirs and successors, for the time being, shall be chargeable with the said payment, to be made out of the first money in their hands arising out of the duties upon salt; and any officer neglecting or refusing to pay the said money, or to give such certificate as he is hereby directed, shall forfeit double the sums so to be paid, to the party grieved, to be recovered by action of debt, bill, plaint, or information, wherein no essoin, protection, or wager of law shall be allowed.

Rock salt, &c. exported, duties to be repaid: Further provisions relating hereto, 5 Ann. c. 29. s. 16.

Exporter to make oath that it shall not be reloaded in England, &c.

Explained by 2 & 3 Annæ, c. 14. s. 9. as to salt exported to Scotland, &c.

Penalty on officer refusing to pay.

Anno decimo & undecimo

GULIELMI III. Regis.

C A P. XXIV.

An act for making Billingsgate a free market for sale of fish.

Fish to be im-
ported in
English ship-
ping.
Forfeiture.
By 1 Geo. 1.
stat. 2. c. 18.
s. 10.
Foreigners may
import lobsters
and turbot.

Anchovies,
sturgeon, &c.
not prohi-
bited.

Cod and ling
continued as
usual.

SECT. XIII. **A**ND for the better encouragement of the fishery of this king-
dom, be it further enacted by the authority aforesaid, That
from and after the said tenth day of *May*, no fish (except stock fish and live
eels) taken or caught by any foreigners, aliens to this kingdom (except pro-
testant strangers inhabiting within this kingdom) shall be imported in any
foreign ship, vessel, or bottom, not being wholly *English* property, and utter-
ed, sold, or exposed to sale, in this kingdom, under the pain of the forfei-
ture of such ship, vessel, or bottom, with the tackle thereunto belonging,
and of all such fish so imported and sold contrary to the true intent and
meaning thereof, one moiety thereof to the use of the poor of the parish
where the same shall be so found or seized, the other moiety to his or their
own use who shall so seize the same.

XIV. Provided nevertheless, That nothing in this act contained shall be
construed to prohibit the importation of anchovies, sturgeon, botargo, or
cavear, nor selling of mackarel before or after divine service on *Sundays*.

XV. Provided always, That nothing in this act contained shall be con-
strued to take away an ancient duty of cod and ling, payable to the Kings
of this realm, for the service of their household, by such merchants as trade
to *Westmoney* and *Iseland*, but that the same may be taken by his Majesty's
officers, in such manner as the same hath been lawfully used to be taken
before the making of this act.

Anno decimo & undecimo

GULIELMI III. Regis.

C A P. XXV.

An act to encourage the trade to Newfoundland.

WHEREAS the trade of and fishing at Newfoundland is a beneficial
trade to this kingdom, not only in the employing great numbers of seamen
and ships, and exporting and consuming great quantities of provisions and manu-
factures of this realm, whereby many tradesmen and poor artificers are kept at
work, but also in bringing into this nation, by returns of the effects of the said
fishery from other countries, great quantities of wine, oil, plate, iron, wool, and
sundry other useful commodities, to the increase of his Majesty's revenue, and the
encouragement of trade and navigation; be it enacted by the King's most
excellent Majesty, by and with the advice and consent of the lords spiritual
and temporal, and commons, in this present parliament assembled, and by
the authority of the same, That from henceforth it shall and may be lawful
for all his Majesty's subjects residing within this his realm of *England*, or
the dominions thereunto belonging, trading or that shall trade to *Newfound-*
land, and the seas, rivers, lakes, creeks, harbours in or about *Newfoundland*,
or any of the islands adjoining or adjacent thereunto, to have, use, and enjoy
the free trade and traffick, and art of merchandize and fishery, to and from
Newfoundland, and peaceably to have, use, and enjoy the freedom of taking
but

King's sub-
jects to have
free trade to
Newfound-
land.

bait and fishing in any of the rivers, lakes, creeks, harbours, or roads, in or about Newfoundland, and the said seas, or any of the islands adjacent thereunto, and liberty to go on shore on any part of Newfoundland, or any of the said islands, for the curing, salting, drying, and husbanding of their fish, and for making of oil, and to cut down wood and trees there for building and making or repairing of stages, ship-rooms, trainfats, hurdles, ships, boats, and other necessities for themselves and their servants, seamen and fishermen, and all other things which may be useful or advantageous to their fishing trade, as fully and freely as at any time heretofore hath been used or enjoyed there by any of the subjects of his Majesty's royal predecessors, without any hindrance, interruption, denial, or disturbance of or from any person or persons whatsoever; and that no alien or stranger whatsoever (not residing within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed) shall at any time hereafter take any bait, or use any sort of trade or fishing whatsoever in Newfoundland, or in any of the said islands or places abovementioned.

No alien to bait or fish in Newfoundland.

IX. And be it further enacted by the authority aforesaid, That every master of a by-boat or by-boats shall carry with him at least two fresh men in six; (*viz.*) one man that hath made no more than one voyage, and one man that hath never been at sea before; and that every inhabitant shall be obliged to employ two such fresh men, as the by-boat keepers are obliged for every boat kept by them; and further, that all masters of fishing ships shall carry with them, in their ships company, at least one such fresh man that never was at sea before, in every five men they carry; and that the master of each such by-boat, and each such fishing ship, shall make oath before the collector, or other principal officer of the customs of the port or ports from whence such ship intends to sail, that each ship and by-boat's company have such fresh men therein as this act directs; and that the said officer or officers is and are hereby impowered and required to administer the aforesaid oath to the said masters of ships and by-boats, and give a certificate thereof under his hand, without any fee, gratuity, or reward for so doing.

By-boats to carry two fresh men in six.

Inhabitant obliged to employ two such fresh men.

Master of fishing ship to carry one fresh man in five; and make oath thereof.

Certificate gratis.

X. And be it further enacted by the authority aforesaid, That every master or owner of any fishing ship going to Newfoundland (after the said twenty fifth day of March) shall have in his ship's company every fifth man a green-man; (that is to say) not a seaman or having been ever at sea before.

Every fifth man a green-man.

XVII. And whereas by an act of parliament made in the eighth and ninth years of his Majesty's reign, intituled, An act for granting to his Majesty a further subsidy of tunnage and poundage upon merchandizes imported, for the term of two years and three quarters, and an additional land tax for one year, for carrying on the war against France; and by another act made in the ninth and tenth years of his Majesty's reign, intituled, An act for granting to his Majesty a further subsidy of tunnage and poundage, towards the raising a yearly sum of seven hundred thousand pounds, for the service of his Majesty's household, and other uses therein mentioned, during his Majesty's life, an additional duty of twelve pence on every twenty shillings value of all goods and merchandizes imported (all manner of fish English taken excepted) is granted to his Majesty, his heirs and successors: and whereas some doubt hath arisen, whether oil, blubber, and fins, taken and imported by the company of merchants of London trading to Greenland, are not liable to the said duty: be it therefore enacted by the authority aforesaid, That all whale fins, oil, and blubber, taken and imported by the ships of the company of merchants of London trading to Greenland, were not nor are intended to be charged or made liable to the duty of twelve pence for every twenty shillings value of goods imported, charged in the aforesaid acts, but that the whale fins, oil, and blubber, taken and imported in the aforesaid, and also all whale fins, oil, and blubber of English fishing, taken in the seas of Newfoundland, or any of the seas belonging to any of his Majesty's plantations or colonies, and imported into this kingdom by any

9 & 10 W. 31 c. 23.

Whale fins, oil, and blubber, imported by Greenland merchants, not liable to the duty of 12 d. per lb. charged in the tunnage acts, nor for whale fins, &c. taken in Newfoundland.

of his Majesty's subjects in *English* shipping, were, and are hereby declared to be free of the said duties, as all fish of *English* taking; the aforesaid acts, or any thing therein contained to the contrary in any wise notwithstanding.

Anno undecimo & duodecimo

GULIELMI III. Regis.

C A P. III.

An act or laying further duties upon wrought silks, muslins, and some other commodities of the East Indies, and for enlarging the time for purchasing certain reversionary annuities therein mentioned.

Most gracious Sovereign,

All wrought silks, &c. on which a duty was granted by this act, were prohibited (after expiration hereof) by a subsequent act of this session, c. 10. but the duty of 15l. per cent. on muslins is further continued until 1706, by 12 & 13 W. 3. c. 11. Further duties laid on wrought silks, bengals, &c. from 25 Mar. 1706, to 30 Sept. 1707, 15l. per cent. Explained as to muslins and calicoes 12 & 13 W. 3. c. 11. f. 14. further continued by 3 & 4 Annæ, c. 4. 6 Annæ, c. 22. and perpetuated by 7 Annæ, c. 7. f. 26. The like duty on muslins.

Goods to be entred at the custom-house where imported.

Importer to give security for payment of duty.

These twelve months enlarged to three years by 7 Geo. 1. stat. 1. c. 21. & 11.

MAY it please your most excellent Majesty, we your Majesty's most dutiful and loyal subjects, the commons of *England* in parliament assembled, as a further supply for your Majesty's occasions in this act mentioned, have cheerfully and unanimously given and granted, and do hereby give and grant to your Majesty the further rates, payments, duties, and sums of money herein after mentioned. And be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That for and upon all wrought silks, and for and upon all bengals and stuffs made of or mixed with silk or herba, of the manufacture of *Persia*, *Cbina*, or the *East Indies*, and for and upon all calicoes painted, dyed, printed or stained there, which, from and after the five and twentieth day of *March*, one thousand seven hundred, and before the thirtieth day of *September*, which shall be in the year of our Lord one thousand seven hundred and one, shall be imported or brought into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, by any person or persons, or bodies politick or corporate whatsoever, there shall be yielded and paid to his Majesty (over and above all customs, subsidies, impositions and duties already due and payable for the same) a further duty after the rate of fifteen pounds for every one hundred pounds of the true and real value of the said goods, to be ascertained as is herein after mentioned; and for and upon all muslins which from and after the said five and twentieth day of *March*, one thousand seven hundred, and before the thirtieth day of *September*, one thousand seven hundred and one, shall be imported or brought into the kingdom, dominion or town aforesaid, there shall be yielded and paid to his Majesty (over and above all other duties now payable for the same) a further duty after the rate of fifteen pounds for every one hundred pounds of the true and real value of the said muslins, to be also ascertained as is herein after mentioned.

II. And for the better raising, levying and securing the said duties, after the rate of fifteen pounds in the hundred, it is hereby further enacted, That upon the importation of any such goods as aforesaid liable thereunto, an entry or entries thereof shall be made in the custom-house where such goods shall be imported, and before the landing thereof the importer or importers of the same shall give security by bond, with two or more sufficient sureties (which the commissioners or proper officers of the customs are hereby required or impowered to take) for payment of the said duties after the rate of fifteen pounds in the hundred upon the said goods, as soon as the same shall be sold, and for exposing the goods so imported to sale openly and fairly, by way of auction, or by inch of candle, within the city of *London*, within the time of twelve months after the importation thereof.

III. And

III. And it is hereby enacted and declared, That the value of the said goods, according to which the said rate is to be paid, shall be reckoned according to the gross price at which such goods shall be sold; and that in case any such goods shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house in the port or place where the same shall be imported, and the duties hereby imposed shall be secured as aforesaid, or without a warrant for the landing or delivering of the same first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively; that all such imported goods shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be recovered of the importer or proprietor thereof; to wit) two third parts of the same to the use of his Majesty, his heirs and successors, and the other third part to the use of such person or persons as will seize the said goods, or sue for the same, or the value thereof, by action, bill, suit, or information, wherein no essoin, protection, or wager of law, shall be allowed.

How goods shall be valued.
Penalty on landing them before entry.

IV. And it is hereby further enacted, That the said duties of fifteen pounds in the hundred shall be from time to time under the management and government of the commissioners of the customs for the time being, who shall cause the same to be raised, levied, collected, and paid to the hands of the receiver or receivers general of the revenue of the customs for the time being; and such receiver or receivers general for the time being shall answer and pay over all the monies arising thereby (the necessary charges of raising, collecting, and answering the same only excepted) into the receipt of his Majesty's exchequer, for the purposes in this act mentioned.

Commissioners of the customs to manage these duties.
Made perpetual by 7 Anne, c. 7. and part of the aggregate fund, 3 Geo. 1. c. 8.

V. Provided always, and it is hereby enacted and declared by the authority aforesaid, That in case the goods or merchandizes upon which the said further duties of fifteen pounds in the hundred are paid, or secured to be paid, as aforesaid, be again exported at any time or times within twelve months after the importation thereof, and that due proof be first made upon oath, that the goods or merchandizes, so exported, be the same for which the said duties are paid; or secured to be paid as aforesaid, then and in such case (and not otherwise) the same duties shall, without any delay or reward, be wholly repaid by the receiver general of his Majesty's customs for the time being, out of such monies as shall be in his hands of the said duties of fifteen *per cent.* arising by this act, unto the person or persons, bodies politic or corporate, making the said exportations, or the said security shall be required, as to so much of the said goods or merchandizes as shall be so exported; any thing in this act, or in any former act or acts of parliament, contained to the contrary notwithstanding.

Goods exported again, duty to be repaid.
These twelve months are enlarged to three years by 7 Geo. 1. stat. 1. c. 21. s. 11.

VI. Provided also, and it is hereby enacted, That in case any of the said goods which shall have been entred, and for which security shall have been given, as aforesaid, shall, within the time hereby limited, be fairly sold by way of auction, as aforesaid, that then the importer paying down, in ready money, his Majesty's said duties of fifteen pounds *per centum* for such goods, within twenty days after such sale, shall have an allowance for such prompt payment after the rate of five pounds for every hundred pounds of duties so paid.

Allowance on prompt payment.

XV. And whereas great numbers of the poor of this kingdom are employed in the manufacture of bone-lace: for the encouragement thereof, be it enacted by the authority aforesaid, That, from and after the first day of May, one thousand seven hundred, it shall and may be lawful for all persons, natives or foreigners, to export to the *English* plantations in *America*, or to any other parts beyond the seas, or into *Scotland*, all sorts of *English* bone-lace, needle-work, point or cut-work, without paying any custom or duty for the same, oath being first made that the same was made or manufactured within

English bone-lace, &c. may be exported into *America* or *Scotland*, &c.

Custom free.

the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*; any law or statute to the contrary in any wise notwithstanding.

Tallow candles imported, on exportation again one moiety of the duties to be repaid.

XVI. And whereas tallow candles imported into this kingdom, are chargeable, by several acts of parliament, with the subsidies of *tiennage* and *portage*, and other impositions, be it enacted by the authority aforesaid, That, from and after the tenth day of *April*, one thousand seven hundred, the one moiety and no more of all the said subsidies and impositions, payable only for such tallow candles as shall be exported, according to the rules and methods by the said acts appointed, shall be repaid, or discharged upon the security for the same; any law or statute to the contrary thereof in any wise notwithstanding.

Anno undecimo & duodecimo

GULIELMI III. Regis.

C A P. X.

An act for the more effectual employing the poor, by encouraging the manufactures of this kingdom.

WHEREAS it is most evident, that the continuance of the trade to the East Indies, in the same manner and proportions as it hath been for two years last past, must inevitably be to the great detriment of this kingdom, by exhausting the treasure thereof, and melting down the coin, and taking away the labour of the people, whereby very many of the manufacturers of this nation are become excessively burdensome and chargeable to their respective parishes, and others are thereby compelled to seek for employment in foreign parts: for remedy whereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of *September*, one thousand seven hundred and one, all wrought silks, bengalls, and stuffs mixed with silk or herba, of the manufacture of *Persia*, *China*, or *East India*, and all calicoes, painted, dyed, printed, or stained there, which are or shall be imported into this kingdom, shall not be worn, or otherwise used within this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, but under such limitations as are herein after mentioned and expressed.

After 29 Sept. 1701, no wrought silks, &c. of *Persia*, *China*, or *India*, or calicoes, &c. shall be worn, &c.

Such goods imported after 29 Sept. 1701,

after entry thereof shall be put into warehouses,

and shall be exported again, and not landed in *England*, &c. These securities when to be void, 8 Anne, c. 13. s. 24.

II. And for the better effecting the same, be it enacted by the authority aforesaid, That from and after the said twenty ninth day of *September*, one thousand seven hundred and one, all such wrought silks, bengalls, and stuffs mixed with silk or herba, of the manufacture of *Persia*, *China*, or *East India*, as aforesaid, and all calicoes, painted, dyed, printed, or stained there, which are or shall be imported into this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, shall, after entry thereof, be forthwith carried and put into such warehouse or warehouses, as shall be for that purpose approved of by the commissioners of his Majesty's customs for the time being, so as none of them shall be taken or carried out thence upon any account whatsoever, other than in order for exportation, and not until sufficient security be first given to the King's majesty, his heirs and successors, (which the said commissioners are hereby required and empowered to take) that the same and every part thereof shall be exported, and not landed again in any part of this kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*; which said securities shall be discharged without any fee or reward, upon certificate returned, under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known *English* merchants upon the place, that such goods were there landed, or upon proof by credible persons that such goods were taken

enemies, or perished in the seas; the examination and proof thereof being left to the judgment of the said commissioners; and all such of the aforesaid goods, whether the same shall be mixed, sewed, or made up together for sale, with any other goods or materials, or otherwise, which shall be found in any house, shop, or warehouse, or other place whatsoever (other than in such warehouses as shall be approved of by the said commissioners, as aforesaid) shall be forfeited; and subject and liable to be searched for, and seized, in like manner as prohibited and uncustomed goods are, by an act (intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*) made in the fourteenth year of the reign of our late sovereign Lord King Charles the Second; and all such goods so forfeited, as aforesaid, shall, upon seizure thereof, be carried to the next custom-house, and after condemnation shall be sold to the best advantage for exportation, at publick sale by candle; the buyer and buyers giving security for the exportation thereof, in manner as aforesaid; and one third part of the monies to be raised by such sale shall be paid to the King's majesty, his heirs and successors, and the other two third parts thereof to him, her, or them that shall seize or prosecute for the same; and over and above the loss of the said goods, the person or persons in whose custody, knowing thereof, the same shall be found seized, or that shall sell or dispose thereof to any person or persons whatever, shall forfeit and lose the sum of two hundred pounds, one third part thereof to the King's majesty, his heirs and successors, and the other two third parts thereof to such person or persons that shall sue for the same, to be recovered by action of debt, bill, plaint, suit, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, or wager of law, shall be allowed, or any more than one imparlance.

Penalty.

14 Car. 2.
c. 11.

Good forfeited to be sold, &c.

III. And for preventing all clandestine importing or bringing into this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, any of the aforesaid goods hereby prohibited, or intended to be prohibited, from being worn or used in *England*; be it further enacted by the authority aforesaid, That if any person or persons, or bodies corporate, from and after the said twenty ninth day of *September*, one thousand seven hundred and one, shall import or bring into any port of or in this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, other than the port of *London*, any of the aforesaid prohibited goods, or into the port of *London*, and shall not make due entries of such goods so imported, or brought in, the same shall be, and is hereby adjudged, deemed, accounted, and taken to be clandestine running thereof, and such person or persons, or bodies corporate offending therein, and their abettors, shall not only forfeit and lose the said goods so clandestinely run, as aforesaid, but also the sum of five hundred pounds, to be recovered and divided in such manner as aforesaid.

Penalty on importing such goods, otherwise than into the port of London, and there making entry thereof.

IV. And be it further enacted, That if any question or doubt shall arise where the said goods were manufactured, the proof shall lie upon the owner or owners thereof, and not upon the prosecutor; any law, usage, or custom to the contrary notwithstanding.

Proof where goods were manufactured to lie on the owner.

V. And be it further enacted by the authority aforesaid, That if any action, bill, plaint, suit, or information, shall be commenced, or prosecuted against any person or persons for any seizure, or other thing to be made or done, in pursuance or in execution of any thing before in this act contained, such person or persons, so sued in any court whatsoever, may plead the general issue, and give this act and the special matter in evidence, for their excuse or justification; and if the plaintiff or plaintiffs, or prosecutor or prosecutors, shall become nonsuit, or forbear prosecution, or suffer discontinuance, or if a verdict pass against him, her, or them, in any such action, bill, plaint, suit, or information, as aforesaid, the defendant or defendants shall have treble costs, for which they shall have the like remedy, as in any case where costs by law are given to the defendant.

Treble costs.

U u u

VI. And

Warehouse-keepers to enter all goods brought in or carried out of their warehouses, &c.

and give account every six months to commissioners of customs, &c.

Penalty.

Not to extend to apparel, &c.

The benefit of this proviso applied by 10 Geo. 1. c. 11. to furniture made up before 25 Dec. 1722.

Proprietors of such goods may affix one lock to warehouse, &c.

After 29 Sept. no duties to be paid for such goods imported, except the half subsidy.

VI. And for preventing clandestinely carrying out of the said warehouses any of the said goods hereby prohibited, and by this act intended for exportation, as aforesaid; be it further enacted by the authority aforesaid, That the warehouse-keeper or warehouse-keepers shall keep one or more book or books, wherein he or they shall fairly enter or write down an exact, particular, and true account of all and every chest, bale, and number of pieces therein contained, of such of the aforesaid goods only, which shall be brought into, and carried out of, his or their said warehouse or warehouses, and the days and times when the same shall be so brought in and carried out; and shall every six months in the year transmit in writing an exact account thereof, upon oath, to the said commissioners, together with an exact account how much shall be remaining in his or their said warehouse or warehouses respectively; and the said commissioners are hereby empowered and enjoined, within one month after the same shall be transmitted to them, as aforesaid, to appoint one or more person or persons to inspect the said book or books, warehouse or warehouses, and examine the said accounts, and to lay a true account of the same before the parliament, within the first week of every sessions thereof; and if upon examination it shall appear, that any of the aforesaid goods were carried out, unless for exportation, or before sufficient security given for their exportation, as aforesaid, that then the warehouse-keeper or warehouse-keepers, so offending therein, shall not only forfeit and lose the value of the said goods so carried out, as aforesaid, and be for ever disabled from any publick employment for the future, but shall also forfeit the sum of five hundred pounds for every such offence, to be recovered and divided in manner as aforesaid.

VII. Provided always, and it is hereby enacted, That this act shall not extend to any silks, bengals, stuffs mixed with silk or herba, or painted, dyed, printed, or stained calicoes manufactured in *Persia, China, or East India*, which shall have been made up and used in any sort of apparel or furniture, before the said twenty ninth of *September*, one thousand seven hundred and one.

VIII. Provided always, and be it further enacted, That it shall and may be lawful to and for the proprietor or proprietors of the said goods so lodged in any warehouse or warehouses, as aforesaid, to affix one lock to every such warehouse or warehouses, the key of which shall remain in the custody of the said proprietor or proprietors; and that he or they may view, sort, or deliver the said goods, in order for exportation, as aforesaid, in the presence of the said warehouse-keeper or warehouse-keepers, who is and are hereby obliged, at seasonable times, to give attendance for that purpose.

X. And be it further enacted by the authority aforesaid, That from and after the said twenty ninth day of *September*, which shall be in the year of our Lord one thousand seven hundred and one, there shall be no customs or duties whatsoever paid, or secured to be paid, for any of the said goods or commodities which shall be imported at any time from and after the said twenty ninth day of *September*, one thousand seven hundred and one, other than and except the half subsidy, which is to remain by law after the goods are exported; but that all other customs and duties, now chargeable upon or payable for the said goods, shall from that time cease and determine.

Anno undecimo & duodecimo

GULIELMI III. Regis.

C A P. XIII.

An act for continuing several laws therein mentioned; and for explaining the act, intituled, An act to prevent the exportation of wool out of the kingdoms of Ireland and England, into foreign parts, and for the encouragement of the woollen manufactures in the kingdom of England.

SECT. II. **A**ND be it further enacted by the authority aforesaid, That an act made at the session of parliament holden in the two and twentieth and three and twentieth years of the reign of the said King Charles the Second, intituled, *An act to prevent the planting of tobacco in England, and for regulating the plantation trade*, which, by an act made in the first year of the reign of the late King James the Second, was enacted to have continuance from the first day of the then present session of parliament for seven years, and from thence to the end of the next session of parliament, which by an act made in the fourth and fifth years of the reign of his present Majesty and the late Queen was continued for the space of seven years, from the thirteenth day of February, one thousand six hundred ninety two, and from thence to the end of the next session of parliament, shall be and is hereby continued, and shall be in force for and during the space of seven years, from the nine and twentieth day of September, one thousand seven hundred, and from thence to the end of the next session of parliament.

IX. *And whereas by an act made in the tenth and eleventh years of his Majesty's reign, intituled, An act to prevent the exportation of wooll out of the kingdoms of Ireland and England into foreign parts, and for the encouragement of the woollen manufactures in the kingdom of England, it is enacted and declared, That no wooll, wooll-fells, shortlings, mortlings, wooll-flocks, worsted bays, or woollen yarn, cloth, serge, bays, kerseys, says, frizes, druggets, cloth-ferges, shalloons, or any other drapery stuffs, or woollen manufactures whatsoever, made up or mixed with wooll or wooll-flocks, shall be exported, transported, shipped off, carried, or conveyed out of or from the said kingdom of Ireland into any foreign realm, states, or dominions, or into any parts or place whatsoever, other than the parts within the kingdom of England, or the dominion of Wales, under several penalties and forfeitures in the said act mentioned: and whereas several disputes have arisen concerning the true intent and meaning thereof; be it therefore enacted and declared by the authority aforesaid, That neither the said act, nor any thing therein contained, shall be construed to extend to subject any person or persons, or any ship or vessel, to any of the pains, penalties, or forfeitures in the said act contained, for or touching such wooll-fells, shortlings, or mortlings, as shall be necessary for the use of the gunner or boatswain's stores for the ship or vessel only, and as for so much cloth, serge, bays, kerseys, says, frizes, druggets, cloth-ferges, shalloons, or other draperies, stuffs, or other manufactures, as shall be for the proper use for clothes only of any mariner or passenger, for his or her wearing apparel or furniture on board such ship in the voyage, and shall not exceed in the whole, for any one mariner or passenger, the value of forty shillings; any thing in the said act to the contrary notwithstanding.*

22 & 23
Car. 2. c. 26.
to prevent
planting to-
bacco in Eng-
land.
1 Jac. 2. c. 17.
4 & 5 W. & M.
c. 24. conti-
nued for seven
years.
Perpetual 5
Geo. 1. c. 11.

Claufe in
10 & 11 W. 3.
c. 10. concern-
ing wooll,
wooll-fells,
&c. exported
from Ireland,
&c.

not to extend
to wooll-fells,
&c. for gun-
ners stores,
&c. or for
cloth, &c. for
any one mari-
ner's clothes,
&c. not ex-
ceeding 40s.
This act made
perpetual by
3 Geo. 1. c. 7.
but the last
clause is re-
pealed by 5
Geo. 2. c. 21.
f. 64

Anno undecimo & duodecimo

GULIELMI III. Regis.

C A P. XX.

An act for taking away the duties upon the woollen manufactures, corn, grain, bread, biscuit, and meal exported.

WHEREAS certain subsidies or duties, which were payable upon the exportation of the woollen manufactures, as well of the old as the new draperies, by the act of tunnage and poundage, made in the twelfth year of the reign of King Charles the Second, and by the book of rates thereto annexed (except such part thereof as hath been taken away by an act made in the five and twentieth year of the reign of the said late King Charles the Second, intituled, An act for taking off aliens duties upon commodities of the growth, product, and manufacture of the nation) are, by an act of parliament, made and passed in the eighth year of his now Majesty's reign, intituled, An act for making good the deficiencies of several funds therein mentioned, and for enlarging the capital stock of the bank of England; and for raising the publick credit, granted to continue until the first day of August, which shall be in the year of our Lord one thousand seven hundred and six; and whereas by an act of parliament, which was made in the fourteenth year of the reign of the said late King Charles the Second, intituled, An act for preventing frauds, and regulating abuses, in his Majesty's customs, all woollen manufactures, exported from any port of this kingdom, capable of a ship or vessel of two hundred tons upon an ordinary full sea, to any port or place of the Mediterranean sea, beyond the port of Malaga, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable, are (amongst other things) liable to a further duty of one per centum; as by the said several acts, relation being thereunto had, may more fully appear: and whereas the wealth and prosperity of this kingdom doth, in a great measure, depend upon the improvement of its woollen manufactures, and the profitable trade carried on by the exportation of the same, which trade ought, by all proper means, to be encouraged; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in parliament assembled, and by the authority of the same, That, from and after the thirtieth day of March, one thousand and seven hundred, all and every the subsidies, duties, and sums of money, by the acts before mentioned, or any of them, or by any other act or acts of parliament, or law whatsoever now in force, granted, continued, due, or payable, or to grow due or payable, for or upon the exportation of any long cloths, short cloths, kerseys, bays, or ferges, cottons, stuffs, stockings, hats, caps, or any other manufactures of wooll, or made of sheeps wooll, or coney wooll, or mixed with any or either of them, and which are or shall be made or manufactured within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, shall cease, determine, and be no longer due or payable to his Majesty, his heirs or successors, for so much as shall be exported after the said thirtieth day of March; the aforesaid acts of parliament, or any of them, or any other law, statute, ordinance, custom, prescription, or provision whatsoever to the contrary notwithstanding.

Duties payable by the aforesaid acts on exportation of English woollen manufactures, &c. determined.

Aulnage duties (after expiration of the grants thereof) to cease, &c.

II. And for the better encouragement of the woollen manufactures of this kingdom; be it further enacted by the authority aforesaid, That the subsidy and aulnage of the old and new draperies, and of all woollen manufactures whatsoever, within the kingdom of England, dominion of Wales, and town of Berwick upon Tweed, shall, from and after the expiration, or other sooner determination

determination (except for non-payment of rent, within three months after the same becomes due and payable) of the two grants or leases of the said duties, to *Charles* duke of *Richmond* and *Lenox*, for the term of sixty years, bearing date the eighteenth day of *December*, in the sixteenth year of King *Charles* the Second, cease, determine, and be no longer due or payable; any law, statute, usage, prescription, or custom whatsoever to the contrary in any wise notwithstanding.

IV. And for the greater encouragement of tillage, be it further enacted by the authority aforesaid, That from and after the thirtieth day of *March*, one thousand seven hundred, the subsidy and all other duties whatsoever payable for or upon the exportation of wheat, rye, barley, malt, beans, pease, and other sorts of corn and grain whatsoever, ground or unground, and for and upon the exportation of bread, biscuit, and meal, or any of them, out of or from the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, as to so much of the said commodities, or any of them, as shall be so exported after the said thirtieth day of *March*, shall cease, determine, and be no longer due or payable to his Majesty, his heirs and successors; any law, statute, usage, or prescription, to the contrary notwithstanding.

Duties payable on exportation of wheat, rye, &c. to cease. 1 Annæ, stat. 1. c. 13. f. 2. 9 Annæ, c. 6. 3 Geo. 1. c. 7.

Anno duodecimo & decimo tertio

GULIELMI III. Regis.

C A P. X.

An act for granting an aid to his Majesty for defraying the expence of his navy, guards and garrisons, for one year, and for other necessary occasions. 2 s. in the pound.

SECT. XXXIX. **A**ND be it enacted by the authority aforesaid, That no member of the house of commons, from and after the dissolution of this present parliament, shall be capable of being a commissioner or farmer of the customs, or of holding or enjoying in his own name, or in the name of any other person in trust for him, or for his use or benefit, or of executing by himself or his deputy, any office, place, or employment, touching or concerning the farming, collecting, or managing the customs.

After dissolution of this parliament, no member shall be a commissioner, &c. of customs.

XC. And be it further enacted, That if any member of the house of commons, from and after the dissolution of this present parliament, shall, during the time of his being a member of parliament, by himself or his deputy, or any other in trust for him, or for his benefit, take, enjoy, or execute, any office, place, or employment, touching or concerning the farming, managing, or collecting the customs, such person is hereby declared and enacted to be absolutely incapable of sitting, voting, or acting as a member of the house of commons in such parliament.

Member executing office in customs, incapable of sitting.

XCI. And be it further enacted by the authority aforesaid, That from and after the nine and twentieth day of *September*, one thousand seven hundred and one, no commissioner, collector, comptroller, searcher, or other officer or person whatsoever, concerned or employed in the charging, collecting, levying, or managing the customs, or any branch or part thereof, shall by word, message, or writing, or in any other manner whatsoever, endeavour to persuade any elector to give, or dissuade any elector from giving his vote for the choice of any person to be a knight of the shire, citizen, burgess, or baron, of any county, city, borough, or cinque port to serve in parliament; and every officer, or other person offending therein, shall forfeit the sum of one hundred pounds; one moiety thereof to the informer, the other moiety

No officer of the customs to influence any election of members.

Penalty,

X x x

to

to the poor of the parish where such offence shall be committed, to be recovered by any person that shall sue for the same, by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, in which no essoin, protection, or wager of law, or more than one imparlance shall be allowed: and every person convict on any such suit, of the said offence, shall thereby become disabled and incapable of ever bearing, or executing any office or place concerning or relating to the customs, or any other office or place of trust whatsoever under his Majesty, his heirs or successors.

1 W. & M.
11. 1. C. 12.

XCIH. *And whereas by an act of parliament made in the first year of the reign of King William and Queen Mary, intituled, An act for the encouraging the exportation of corn, it is enacted, That all persons who shall export out of this kingdom, into parts beyond the seas, any of the sorts of grain therein enumerated, when the prices of such corn at such places were under the rates therein set, should have paid them by the commissioners, farmers, or collectors of his Majesty's customs of the port from whence such corn was exported, upon a certificate thereof, and proof upon oath, according to the intent of the said act, the sum of five shillings for every quarter of wheat, ground or unground; three shillings and sixpence for every quarter of rye, ground or unground; and two shillings and six pence for every quarter of barley or malt, ground or unground: and forasmuch as in many ports and places on the coast of this kingdom, where such corn is exported to parts beyond the seas, there is not so much money received by the collectors of the customs arising by the duties chargeable with the monies given for the encouragement of the exportation of corn, as is or may be sufficient to pay or discharge the same, according to the intent of the said act, so that there are great arrears in several ports, whereby the owners of land, and exporters of corn, are under great disadvantages in the sale of their corn in those parts, and cannot have the benefit of the said act, as others in other places have, where such allowance is duly paid, according to the intent thereof: for remedy whereof be it enacted by the authority aforesaid, That if the collector of the customs of any such port shall not have sufficient in his hands to satisfy and pay such sum or sums of money which are or shall be due to any exporter, by virtue of the said act, arising out of the customs and duties out of which it ought to be paid, upon demand, according to the intent of the said act, that then such collector shall give to the person demanding such sum or sums of money (without fee or reward) a certificate under his hand of what is due to such person for the corn exported from such port, certifying to the commissioners of the customs at *London*, that he hath not monies in his hands sufficient to pay the same; which certificate being affixed to the debenture for the corn so exported, and being produced to the commissioners of his Majesty's customs at *London*, they the said commissioners are hereby authorized and required, on demand by the person that shall bring the same, to cause the monies thereby due to be paid in three months by the general receiver or cashier of the customs, out of such monies as shall be in his hand, arising out of such customs or duties in the said port of *London*, as are chargeable with the payment of any money for the exportation of corn, according to the said act, without fee or reward; any law or statute to the contrary notwithstanding.*

Allowance on
the exportation
of corn
by 1 W. & M.
11. 1. C. 12.
how to be paid.

Anno duodecimo & decimo tertio

GULIELMI III. Regis.

C A P. XI.

An act for granting to his Majesty several duties upon low wines or spirits of the first extraction, and continuing several additional duties upon coffee, tea, chocolate, spices, and pictures, and certain impositions upon hawkers, pedlars, and petty chapmen, and the duty of fifteen per centum upon muslins, and for improving the duties upon japanned and lacquered goods, and for continuing the coinage duty, for the several terms and purposes therein mentioned.

ECT. **A**ND be it enacted by the authority aforesaid, That all the rates, duties, additional duties, impositions, and sums of money whatsoever, granted to his Majesty by the act passed in the sixth year of his Majesty's reign, intituled, *An act for granting to his Majesty several additional duties upon coffee, tea, chocolate, and spices towards satisfaction of the debts due for transport service for the reduction of Ireland*, which were thereby charged or imposed upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, pictures, or any other matters or things hereby charged, from the first day of *May*, one thousand six hundred ninety eight, until the second day of *May*, one thousand six hundred ninety eight, and which, by an act made in the ninth year of his Majesty's reign, were continued from the first day of *May*, one thousand six hundred ninety eight, until the first day of *May*, one thousand seven hundred and one, shall be continued from the thirtieth of *April*, one thousand seven hundred and one, and be raised, levied, collected, answered and paid unto his Majesty, his heirs and successors, until the first day of *May*, one thousand seven hundred and six; and that the said act of the sixth year of his Majesty's reign, concerning the said coffee and other the enumerated commodities aforesaid, and the powers, privileges, provisions, penalties, forfeitures, articles and clauses therein contained (and not hereby altered) which were to have continuance until the said first day of *May*, one thousand seven hundred and one, shall continue and be in full force and effect, until the said first day of *May*, one thousand seven hundred and six, and shall be practised and executed for raising, levying, collecting, and answering, the duties hereby continued, for the uses and purposes in this act expressed, and to no other use, intent, or purpose, whatsoever.

Duties on coffee, &c. and all powers in 6 W. 3. c. 7. & 9 W. 3. c. 14. continued till 1 May, 1706. 7 Ann. c. 7. s. 26.

XII. And it is hereby further enacted by the authority aforesaid, That the duty upon muslins, after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, which was imposed by an act made in the eleventh year of his Majesty's reign, whereby further duties were imposed upon wrought silk, muslins, and some other commodities of *Persia*, *China*, and the *East Indies*, which should be imported after the five and twentieth day of *March*, one thousand seven hundred, and before the thirtieth day of *September*, one thousand seven hundred and one, shall be continued for and upon all muslins which from and after the nine and twentieth day of *September*, one thousand seven hundred and one, and before the thirtieth day of *September*, one thousand seven hundred and six, shall be imported or brought into the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, over and above all other duties payable for the said muslins; and all the rules, directions, powers, allowances, penalties, forfeitures, fines, matters, and things, in the said last mentioned act contained (and not hereby altered) for or concerning the ascertaining, securing, levying, and raising the duties thereby imposed, shall be revived, practised, and put in

11 W. 3. c. 32 concerning duty on muslins, continued until 30 Sept. 1706.

in execution, for ascertaining, securing, levying, and raising the duties upon muslins hereby imposed during the time aforesaid, for the uses and purposes in this act expressed, and to no other use, intent, or purpose whatsoever.

If muslins for which duty is paid be again exported within 12 months, duty to be repaid. *These 12 months enlarged to 3 years by 7 Geo. 1. stat. 1. c. 21. s. 11.*

XIII. Provided always, and it is hereby enacted, That if the said muslins hereby charged, or any of them, upon which the said further duties of fifteen pounds in the hundred are paid or secured to be paid as aforesaid, be again exported at any time or times within twelve months after the importation thereof, and that due proof be first made upon oath, that the goods or merchandizes so exported be the same for which the said duties are paid or secured to be paid as aforesaid, then and in such case, and not otherwise, the same duties shall without any delay or reward be repaid by the receiver general of his Majesty's customs for the time being, out of such monies as shall be in his hands of the said duties of fifteen pounds *per centum* arising by this act, unto the person or persons, bodies politick or corporate, making the said exportations, or the said security shall be vacated as to so much of the said goods or merchandizes as shall be so exported; any thing in this act, or in any former act or acts of parliament contained to the contrary notwithstanding.

Species of muslins.

XIV. And it is hereby declared, That by muslins, the several species following are meant, *viz. Awbroaks, abdaties, betelles plain, striped pandavarts, rowallew, golconda, oringall, junays*, and also *doreas, coffaes*, plain and flowred *tanjebbs*, plain and flowred *jamdannes, mullmulls*, plain and flowred *jecolsies, mamolwbiates*, plain and flowred neckcloths, *rebing, fallows, comervilles, seerbands*, night-rails, aprons, *tirindames*, callico lawns, and all other thin callicoes, commonly called *muslins*; and that by painted, dyed and stained callicoes, mentioned in the said act of the eleventh year of his Majesty's reign, for laying the said duty of fifteen pounds *per centum* on several commodities from *Persia, China*, and the *East Indies*, are meant not only all callicoes painted, dyed or stained, after the weaving thereof, but all such whereof the yarn or other materials were painted, dyed or stained before the making of such callicoes.

What is meant by painted callicoes, &c. in the act 11 W. 3. c. 3.

Duties on japanned and lacquered goods imported shall be paid *ad valorem*,

as prescribed in the act 11 & 12 W. 3. c. 3. and applied to the same uses, &c.

XV. And it is hereby further enacted by the authority aforesaid, That all the duties by any act or acts of parliament now in being, charged or imposed upon all or any japanned and lacquered goods which shall be imported into the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, from and after the four and twentieth day of *June*, one thousand seven hundred and one, shall be answered and paid, according to the true and real value of the same, to be ascertained by the gross price at which such goods shall be sold by the candle, in such manner and form, and under such rules and directions, and subject to such penalties and forfeitures, as by the said act of the eleventh year of his Majesty's reign are prescribed for ascertaining the said duty upon muslins; nevertheless the said duties upon japanned and lacquered goods shall be applied and disposed to the same use and purposes to which the respective duties upon the same goods, payable in any other manner, by the said former act or acts were appropriated or applicable.

18 Car. 2. c. 5.

25 Car. 2. c. 8.

1 Jac. 2. c. 7.

4 W. & M. c. 24. for encouraging of coinage, continued for 7 years.

XVI. And be it further enacted by the authority aforesaid, That an act made in the eighteenth year of the reign of the late King *Charles the Second*, intituled, *An act for encouraging of coinage*; and another act made in the five and twentieth year of the reign of the said late King *Charles*, intituled, *An act for continuing a former act concerning coinage*; both which said acts were revived, by an act made in the first year of the reign of the late King *James the Second*, and were further continued by an act made in the fourth year of the reign of his present Majesty and the late Queen of blessed memory, to be in force for the space of seven years, from the thirteenth day of *February*, one thousand six hundred ninety two, and from thence to the end of the first session of parliament then next following, shall be and are by

virtue of this act continued, and shall be in force for the space of seven years, from the first day of *June*, one thousand seven hundred and one, and from thence to the end of the first session of parliament then next following, and no longer, to defray the necessary expences of his Majesty's mint.

XX. And for the preventing all secret and unlawful importation of foreign spirits or brandy; be it enacted by the authority aforesaid, That if any foreign brandy or spirits of any kind whatsoever, shall, from and after the nine and twentieth day of *September*, one thousand seven hundred and one, be imported into this kingdom, or be brought into any port, creek, or haven of this realm, in any ship or vessel, under the burden of fifteen tuns except for the use of the seamen on board such ship or vessel only, not exceeding one gallon for each seaman) such brandy or spirits shall be forfeited, one moiety thereof to his Majesty, his heirs and successors, the other moiety to such person as shall seize or sue for the same, by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*.

Foreign brandy or spirits imported to be forfeited.

Anno primo

A N N Æ Reginae.

S T A T. I. C A P. VII.

An act for the better support of her Majesty's household, and of the honour and dignity of the crown.

ECT. A ND be it further enacted by the authority aforesaid, That the II. said further subsidies of tunnage and poundage, and other duties upon wines, goods, and merchandizes, granted by the said act, made in the ninth year of the reign of his said late Majesty King *William*, shall, from and after the said ninth day of *March*, during her Majesty's life, be raised, levied, collected, paid, and satisfied, unto her Majesty, by the same ways, means, and methods, and by the same rules and directions, and with the same allowances, as are mentioned in the same act made in the ninth year of the reign of his said late Majesty King *William*; and the same act, and every article, rule, and clause, therein contained, or thereby referred to, so far as the same relates to the raising, levying, collecting, and making allowances, out of the said subsidies and other duties, shall be of full force and effect to all intents and purposes, during her Majesty's life, as if the same were particularly and at large repeated and set down in the body of this act.

Tunnage and poundage continued.

9 W. 3. c. 23.

III. And it is hereby enacted and declared, That the said hereditary rates and duties of excise upon beer, ale, and other liquors, and the said duties of excise upon beer, ale, and other liquors, hereby granted to her Majesty for the term of her life (subject nevertheless to the incumbrances herein after mentioned) and the said revenue of the general letter office or post office, the office of post master general, and the said small branches of her Majesty's revenue, (that is to say) The first fruits and tenths of the clergy, the fines for writs of covenant and writs of entry, payable in the alienation office, the post fines, the revenue of the wine licences, the monies arising by sheriffs' offers and compositions in the Exchequer, and by the seizures of uncustomed and prohibited goods, the revenue of the duchy of *Cornwall*, and any other revenue arising by the rents of lands in *England* and *Wales*, or for fines or leases of the same, or any of them, and the monies arising by the said further subsidies of tunnage and poundage, and other duties hereby granted, and all other the branches and revenues which were chargeable with the said yearly sum of seven hundred thousand pounds (the said duty of four and an half per centum in specie arising in *Barbadoes* and the *Leeward Islands* in *America*, always excepted and foreprized) shall be for the support of her Majesty's household,

Duties of excise, post office, &c. shall be for the support of the Queen's household, &c.

Y y y

Duties of excise subject to the weekly payment of 3,700*l.* for 5 years, from 1700.

household, and of the honour and dignity of the crown; yet nevertheless the said hereditary rates and duties of excise upon beer, ale, and other liquors, and the said rates and duties of excise upon beer, ale, and other liquors, hereby granted to her Majesty, during her life, and every of them, shall be liable and subject to the said weekly payment of three thousand seven hundred pounds, according to the tenure and effect of the said act of parliament, made in the twelfth year of the reign of his said late Majesty King William, in the same manner as the said hereditary rates and duties of excise, and the said rates and duties of excise which were granted in the second year of the reign of their said late Majesties, and every of them, jointly or severally, would have been liable to the same weekly payment, if his said Majesty had continued in this life, during the said term of five years; any thing herein contained to the contrary thereof in any wise notwithstanding.

Anno primo

A N N Æ Reginae.

STAT. I. CAP. VII.

An act for explaining a clause in an act made at the parliament begun and holden at Westminster, the two and twentieth of November, in the seventh year of the reign of our sovereign lord King William the Third, intituled, An act for the better security of his Majesty's royal person and government.

WHEREAS by an act of parliament made at the parliament begun and holden at Westminster the two and twentieth day of November, in the seventh year of the reign of his late Majesty King William the Third, intituled, An act for the better security of his Majesty's royal person and government, it was among other things enacted, That no commission, either civil or military, should cease, determine, or be void by reason of the death or demise of his said Majesty, or of any of his heirs or successors, Kings or Queens of this realm, but that every such commission should be, continue, and remain in full force and virtue, for the space of six months next after any such death or demise, unless in the mean time superseded, determined, or made void by the next and immediate successor, to whom the imperial crown of this realm, according to the act of settlement, in the same recited act mentioned, is limited and appointed to go, remain, or descend: and forasmuch as some doubt may be conceived concerning the extent of that clause; therefore for the avoiding of any dispute or question that may arise concerning the construction thereof, be it declared and enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That no patent or grant of any office or employment, either civil or military, shall be taken, construed, or adjudged, to cease, determine, or be void, by reason of the death or demise of his said late Majesty, but that every such patent or grant shall be, continue and remain in full force and virtue, from and after the seventh day of March, in the year of our Lord one thousand seven hundred and one, for the space of six months then next ensuing, unless in the mean time superseded, determined, or made void by her present Majesty.

No patent, &c. to cease by the late King's death, but continued for 6 months, &c.

No patent, &c. to cease after the Queen's death,

but to continue for 6 months, &c.

II. And be it further enacted, That no patent or grant of any office or employment either civil or military, hereafter to be made, shall cease, determine, or be void, by reason of the death or demise of her present Majesty, (whom God Almighty long preserve to reign over this realm) or any of her heirs or successors, Kings or Queens of this realm, but that every such patent or grant shall be, continue, and remain, in full force and virtue, for the space of six months next after any such death or demise, unless in

in the mean time superseded, determined, or made void by the next and immediate successor, to whom the imperial crown of this realm is limited and appointed to go, remain, or descend.

IV. And be it further enacted, That no writ, plea, or process, or any other proceeding upon any indictment or information for any offence or misdemeanor, or any writ, process, or proceeding, for any debt or account that shall be due or to be made to her Majesty, her heirs or successors, for or concerning any lands, tenements, or other revenue that shall belong to her or them, that shall be depending at the time of her Majesty's demise (whom God long preserve) or of any of her heirs or successors, shall be discontinued or put without day, by reason of her or any of their deaths or demises, but shall continue and remain in full force and virtue, to be proceeded upon notwithstanding any such death or demise.

No writ, &c. to be discontinued by the Queen's death, &c.

V. And be it further enacted by the authority aforesaid, That no commission of association, writ of admittance, or *Si non omnes*, original writ, writ of *Nisi prius*, writ of assistance, nor any commission, process, or proceedings whatsoever, in or issuing out of any court of equity, nor any process or proceeding upon any office or inquisition, nor any writ of *Certiorari* or *Habeas Corpus*, in any matter or cause either criminal or civil, nor any writ of attachment or process for contempt, nor any commission of delegacy or review, for any matters ecclesiastical, testamentary, or maritime, or any process thereupon, shall be determined, abated, or discontinued by the demise of the said late King, but all and every such writ, commission, process, and proceedings, shall be and are hereby revived and continued, and shall be in full force and virtue, and shall and may be proceeded upon as if his late Majesty were living; nor hereafter by the demise of her present Majesty, or any King or Queen of this realm, shall any commission of assize, *oyer* and *terminer*, general gaol delivery, or of association, writ of admittance, writ of *Si non omnes*, writ of assistance, or commission of the peace, be determined; but every such commission and writ shall be and continue in full force and virtue, for the space of six months next ensuing, notwithstanding any such demise, unless superseded and determined by her Majesty, her heirs or successors: and also no original writ, writ of *Nisi prius*, commission, process, or proceedings whatsoever, in or issuing out of any court of equity, nor any process or proceeding upon any office or inquisition, nor any writ of *Certiorari* or *Habeas Corpus* in any matter or cause, either criminal or civil, nor any writ of attachment, or process for contempt, nor any commission of delegacy or review, for any matters ecclesiastical, testamentary, or maritime, or any process thereupon, shall be determined, abated, or discontinued, by the demise of her Majesty, or any King or Queen of this realm; but every such writ, commission, process, and proceeding, shall remain in full force and virtue, to be proceeded upon, as if her Majesty, or such other King or Queen had lived, notwithstanding any such death or demise.

No proceeding in any court of equity, &c. to cease by the King's death,

but be continued;

nor hereafter by her Majesty's death,

but be in force for 6 months.

VI. And be it further enacted, That all and singular the provisions, clauses, matters, and things, whatsoever contained in this act, and in that part of the act made in the seventh year of the reign of the late King, which is recited in this present act, shall extend, and be construed to extend to the kingdom of Ireland, to the islands of Jersey and Guernsey, and to all her Majesty's dominions in America and elsewhere,

Act to extend to Ireland, Jersey and Guernsey, &c.

Anno primo

A N N Æ Reginæ.

STAT. I. CAP. XII.

An act for granting an aid to her Majesty by divers subsidies and a land tax.

Hungary
wines may be
imported from
Hamburg
paying duties
as for Rhenish
wines.

SECT. CXII. **A**ND whereas there have lately been imported into your Majesty's dominions, wines of the growth of Hungary, and some doubts have arisen touching the rates and duties payable for the same upon such importation; be it declared and enacted, That it shall and may be lawful to import from Hamburg into the port of London, and the members thereof, or into any other ports of this kingdom, or the dominion of Wales, or town of Berwick upon Tweed, wines of the growth of Hungary; and upon the importation of any such wines, there shall be paid such rates and duties only as by any law now in force are due and payable for any Rhenish wines, or wines of the growth of Germany, imported into this your realm, or the dominions thereof, by all your Majesty's natural-born subjects, and by all strangers and aliens respectively.

Anno primo

A N N Æ Reginæ.

STAT. I. CAP. XIII.

An act for making good deficiencies, and for preserving the publick credit.

WHEREAS several bills of credit, commonly called Exchequer Bills, were made forth and issued by divers acts of parliament, which were made and passed in the reign of his late Majesty King William the Third (of blessed memory) and many of the said bills have been already discharged out of several aids or supplies, which were provided by several acts of parliament, for or towards the discharging and cancelling the same; but over and above the monies already applied towards the discharging and cancelling of the said bills, and over and above the monies which are yet to arise from the said aids or supplies formerly provided for that purpose, it is computed, that there is and will be wanting the sum of five hundred and fifteen thousand one hundred sixty five pounds four shillings and seven pence farthing, to discharge all the principal monies contained in such of the said bills as are now standing out and unsatisfied, and so much more as will be sufficient to discharge all the interest due, and to grow due thereupon: and whereas it appears that the pound rate or land tax of three shillings in the pound, granted to his said late Majesty, by an act of parliament in the eighth year of his reign, hath not been sufficient to satisfy all the loans which were made upon the credit of the same pound rate or land tax: and that over and above all arrears of the said pound rate, not yet recovered, there is and will be deficient, and wanting, to discharge all the principal money so lent, the sum of four hundred and fifteen thousand ninety nine pounds, and so much more as will be sufficient to discharge the interest after the rate of eight pounds per centum per annum, due and to grow due thereupon: and whereas the duties upon paper, pasteboard, vellum, and parchment, which were granted to his late Majesty for two years, from the first day of March, one thousand six hundred ninety six, by an act passed in the eighth year of his reign, did prove insufficient to satisfy all the monies which were borrowed upon the credit of that

act, so that there is deficient and wanting the sum of fifteen thousand four hundred pounds, to discharge all the principal monies so borrowed, and so much more as will satisfy the interest, due and to grow due for the same, after the rate of eight pounds per centum per annum: and whereas several tickets were made forth and issued by virtue of an act made and passed in the eighth year of the reign of his said late Majesty, whereby certain duties were laid upon malt and other things therein mentioned, and many of the said tickets have already been discharged out of the same duties, or otherwise; but it is computed, that there is deficient and wanting to discharge all the principal monies contained in such of the said tickets as are now standing out and unsatisfied, the sum of five hundred seventy nine thousand and sixty pounds, besides what will be necessary to discharge the interest due, and to grow due, upon the said unsatisfied tickets, or such of them as do bear interest after the rate of an halfpenny per diem, for each ten pounds thereof: and whereas it is evident, that the duties upon leather, which were granted to his said late Majesty by an act passed in the eighth year of his reign, for three years, from the twentieth day of April, one thousand six hundred and ninety seven, and which were thereby appropriated to and for the payment of so much as then remained unpaid of the sum of five hundred sixty four thousand seven hundred pounds, formerly lent upon certain duties upon coals and other things therein mentioned, and the interest thereof, have not been sufficient for that purpose, so that there is wanting, to discharge the principal money still remaining unpaid of the sum last mentioned, the sum of five hundred and four thousand four hundred thirty eight pounds, besides the interest thereof, due and to grow due, after the rate of seven pounds per centum per annum: and that the monies granted to his said late Majesty, by the act passed in the ninth year of his reign, for an aid by a quarterly poll for one year, including therein such arrears of the said poll as are still recoverable, do not extend to satisfy all the principal monies which were borrowed upon the same act, by the sum of two hundred and twelve thousand seven hundred and seventy pounds, seventeen shillings, which with the interest thereof, due and to grow due, after the rate of eight pounds per centum per annum, are and will be likewise deficient: and that the monies granted to his said late Majesty by the act passed in the tenth year of his reign, for granting the sum of one million four hundred eighty four thousand and fifteen pounds, one shilling and eleven pence, three farthings, for disbanding the army, providing for the navy, and for other necessary occasions, whereupon a credit was given for any sum not exceeding one million four hundred thousand pounds, to be repaid with interest after the rate of seven pounds per centum per annum, have not extended to pay off all the monies borrowed upon the same act, and the interest thereof: but that there is a deficiency of twenty five thousand eight hundred twenty three pounds, two shillings and nine pence, which together with all arrears of the aid last mentioned, not yet recovered, are wanting to clear off the remainder of the principal monies so borrowed, besides what shall be necessary to discharge the interest of the same: and whereas at Michaelmas, one thousand seven hundred and one, the sum of seventy thousand eight hundred seventy two pounds, eleven shillings, and the penny halfpenny, was wanting to compleat the payments then due and incurred, for and upon the yearly sum of one hundred and sixty thousand pounds, which by an act passed in the ninth year of his said late Majesty's reign, was intended to be paid out of certain duties upon salt, and upon stamp vellum, parchment, and paper, for the purposes therein mentioned; and ought to have been made good in pursuance of the same act; all which said sums of money so reckoned to be deficient or wanting, to pay off the principal money borrowed as aforesaid, or contained in the said Exchequer bills and malt tickets, do amount to the whole to the sum of two millions three hundred thirty eight thousand six hundred twenty eight pounds, fifteen shillings, and five pence three farthings, besides the interest due and to grow due, as aforesaid. We your Majesty's most faithful and loyal subjects, the commons of England in parliament assembled, being desirous to raise such aids and supplies as may make good the

9 W. 3. c. 44.

Sum total of the deficiencies.

Tunnage and
poundage
continued un-
til 1 Aug.
1710.

Act 12 Car. 2.
c. 4. to be in
force.

12 Car. 2.
c. 19.

14 Car. 2.
c. 11.

22 Car. 2.
c. 13.

25 Car. 2. c. 6.

25 Car. 2. c. 7.

1 Jac. 2. c. 19.

8 W. 3. c. 34.

9 W. 3. c. 30.

11 W. 3. c. 20.

12 Car. 2. c. 4.
Acts aforesaid
to be in force
until 1710.

said deficiencies; and preserve the publick credit, do cheerfully and unanimously give and grant to your Majesty the supplies, impositions and duties herein after mentioned, for the terms herein after expressed; and do most humbly beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the subsidy of tunnage and poundage, and other sums of money payable upon merchandizes exported and imported, which were given and granted unto his late majesty King *Charles the Second* for his life, by an act of parliament made in the twelfth year of his reign, intituled, *A subsidy granted to the King of tunnage and poundage, and other sums of money payable upon merchandizes exported and imported*, and which by several acts of parliament since made, have been granted for several terms, and are to continue until the first day of *August*, one thousand seven hundred and six, shall be further continued to her Majesty, her heirs and successors, from the last day of *July*, which shall be in the year of our Lord one thousand seven hundred and six, until the first day of *August*, which shall be in the year of our Lord one thousand seven hundred and ten, and no longer; and that the said act made in the twelfth year of the reign of King *Charles the Second*, and every article, rule and clause therein mentioned, and also an order of the commons in parliament assembled, made in pursuance of the rules and orders annexed to the aforesaid act, for settling of officers fees, dated the seventeenth day of *May*, one thousand six hundred sixty two, and signed by Sir *Edward Turner*, then speaker, shall be of full force and effect, to all intents and purposes, until the said first day of *August*, one thousand seven hundred and ten, as fully and in like manner, as if the same were particularly and at large recited and set down in the body of this act.

II. Provided always, and be it further enacted by the authority aforesaid, That an act of parliament made in the twelfth year of the reign of the said King *Charles the Second*, intituled, *An act to prevent frauds and concealments of his Majesty's customs and subsidies*; as also an act made in the fourteenth year of the reign of the said late King *Charles the Second*, intituled, *An act for preventing frauds and abuses in his Majesty's customs*; and also an act made in the two and twentieth year of the reign of the said late King *Charles the Second*, intituled, *An act for the improvement of tillage, and the breed of cattle*; and also one other act made in the five and twentieth year of the reign of the said late King *Charles the Second*, intituled, *An act for taking off aliens duties upon commodities of the growth, product and manufacture of the nation*; and also one other act made in the said five and twentieth year of the reign of the said late King *Charles the Second*, intituled, *An act for the encouragement of the Greenland, and Eastland trades, and for the better securing the plantation trade*; and also one other act made in the first year of the late King *James the Second*, intituled, *An additional act for the improvement of tillage*; and one act made in the eighth year of the reign of his said late Majesty King *William the Third*, intituled, *An act for the lessening the duty upon tin and pewter exported, and granting an equivalent for the same by a duty upon druggs*; and another act of the ninth year of his reign, for increasing his Majesty's duties upon lustrings and alamodes; and one act made in the eleventh year of his reign, intituled, *An act for taking away the duties upon the woollen manufactures, corn, grain, bread, biscuit and meal exported*; and all the clauses and directions whatsoever contained therein, or in any other act or acts of parliament now in force concerning the said subsidy of tunnage and poundage, and other sums of money upon merchandizes exported and imported, which were granted in the twelfth year of the reign of King *Charles the Second*, as aforesaid, shall be of full force and effect until the said first day of *August*, which shall be in the year of our Lord one thousand seven hundred and ten.

III. Provided

III. Provided nevertheless, and be it declared and enacted, That no-
 thing herein contained shall be construed or taken to determine any articles
 or clauses in any of the last mentioned acts, hereby enacted to be in force
 until the said first day of *August*, one thousand seven hundred and ten,
 which were appointed and intended to be perpetual; or which are continued
 by any act of parliament, for any time which will not expire by or before
 the said first day of *August*, one thousand seven hundred and ten; but that
 the same, and every of them, shall continue and remain in force, as if this
 present act had not been made; but such of the said acts, and such clauses
 in any of them as would otherwise determine before the said first day of
August, one thousand seven hundred and ten, shall hereby be revived, and
 stand, continue, and be in force until the said first day of *August*, one
 thousand seven hundred and ten, and no longer.

But not to
 determine
 clauses intend-
 ed to be per-
 petual.

IV. And be it further enacted by the authority aforesaid, That the se-
 veral impositions and duties upon wines and vinegar, granted by an act
 made in the first year of the reign of his late majesty King *James* the Se-
 cond, intituled, *An act for granting to his Majesty an imposition upon all wines*
and vinegar imported between the twenty fourth day of June, one thousand six
hundred eighty five, and the twenty fourth day of June, one thousand six hun-
dred ninety three; which said act, by several acts of parliament afterwards
 passed, hath been continued; and is to continue until the said first day of
August, one thousand seven hundred and six, shall be further continued
 from the last day of *July*, one thousand seven hundred and six, until the
 first day of *August*, which shall be in the year of our Lord one thousand
 seven hundred and ten, and no longer; and that the said act so made in
 the first year of the reign of the late King *James* the Second, and all pow-
 ers, provisions, penalties, articles and clauses therein contained, for or con-
 cerning the said imposition on wines and vinegar, shall continue and be of
 full force and effect, until the said first day of *August*, one thousand seven
 hundred and ten, and shall be applied, practised and executed for raising,
 levying, collecting, answering, and paying the said duties upon wine and
 vinegar, hereby continued, according to the tenor and intent of this pre-
 sent act, as fully, to all intents and purposes, as if all and every the clauses,
 matters and things in the said act of the first year of King *James* the Se-
 cond contained, had been again repeated in this act, and particularly
 enacted.

Duties on
 wines, &c.
 continued till
 1710.
 1 Jac. 2. c. 3.

Act 1 Jac. 2.
 c. 3. conti-
 nued.

V. And be it further enacted by the authority aforesaid, That the rates,
 duties and impositions upon all sorts of tobacco, granted by an act made
 in the first year of the reign of the said late King *James* the Second, in-
 tituled, *An act for granting to his Majesty an imposition upon all tobacco and*
sugar, imported between the four and twentieth day of June, one thousand six
hundred eighty five, and the four and twentieth day of June, one thousand six
hundred ninety three; which said act, as for and concerning the said duties
 and impositions upon tobacco only, was, by several acts of parliament af-
 terwards made, continued, and is to continue to the first day of *August*,
 one thousand seven hundred and six, shall be further continued from the
 last day of *July*, one thousand seven hundred and six, until the said first
 day of *August*, which shall be in the year of our Lord one thousand seven
 hundred and ten, and no longer.

Duties on to-
 bacco conti-
 nued till 1710.
 1 Jac. 2. c. 4.

VI. Provided always, and be it enacted and declared by the authority
 aforesaid, That the said duty upon tobacco, which shall be imported dur-
 ing the term hereby granted, shall be secured, collected, raised, levied,
 answered and paid to her Majesty, in such method, and with such dis-
 count and allowances, and according to such rules and directions, as are
 mentioned, referred to, or prescribed, as to the duties or impositions upon
 tobacco in and by the act made in the parliament holden in the seventh
 and eighth years of the reign of King *William* the Third, intituled, *An act*
for continuing several duties granted by former acts upon wine, vinegar, and
upon

Duty how to
 be levied.

7 & 8 W. 3.
 c. 10.

upon tobacco and East India goods, and other merchandizes imported, for carrying on the war against France, and not otherwise.

Additional
impositions on
goods, &c.
granted 2 W.
& M. sess. 2.
c. 4. conti-
nued till
1710.

Act conti-
nued.

Exception.

Act 7 & 8
W. 3. c. 10.
continued.

Additional
impositions on
goods, &c.
granted 4 W.
& M. c. 5.
continued till
1710.

Act conti-
nued.

VII. And be it further enacted by the authority aforesaid, That the several additional and other rates, impositions, duties and charges, upon the several sorts of goods and merchandizes granted by an act made in the second year of the reign of King William the Third and Queen Mary, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandizes, to be imported after the five and twentieth day of December, one thousand six hundred and ninety*, and which thereby, and by several other acts afterwards passed, were to have continuance, and are to continue until the first day of August, one thousand seven hundred and six, shall be further continued from the last day of July, one thousand seven hundred and six, until the said first day of August, which shall be in the year of our Lord one thousand seven hundred and ten, and no longer; and that the said act made in the second year of their said late Majesties reign, concerning *East India* goods and other things therein charged, and all powers, provisions, penalties, articles and clauses therein contained, shall continue and be of full force and effect, until the said first day of August, one thousand seven hundred and ten, and shall be applied, practised and executed for the raising, levying, collecting, answering and paying the said respective duties hereby continued, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if the said last mentioned act, and all and every the clauses, matters and things therein contained, had been again repeated and enacted particularly; except only as to such part of the said acts concerning the said impositions on wines, vinegar, tobacco, *East India* goods, and other merchandizes imported, touching which other provisions or alterations are made by any act or acts of parliament now in being; which other provisions or alterations are to be observed and to continue during the continuance of this act; and the said act, intituled, *An act for continuing several duties granted by former acts upon wine and vinegar, and upon tobacco and East India goods, and other merchandizes imported, for carrying on the war against France*, and every article, clause, matter and thing therein contained, for the raising, levying, securing, answering and paying the impositions and duties on the merchandizes and commodities thereby charged, and which are by this act continued, shall be of full force and effect, until the said first day of August, one thousand seven hundred and ten.

VIII. And be it further enacted by the authority aforesaid, That the additional, and other rates, duties, impositions and charges upon the several sorts of goods and merchandizes, granted by an act of parliament, made in the fourth year of their said late Majesties reign, intituled, *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, for prosecuting the present war against France*; and which by several acts of parliament have been granted to continue to the first day of August, one thousand seven hundred and six, shall be further continued from the last day of July, one thousand seven hundred and six, to the said first day of August, which shall be in the year of our Lord one thousand seven hundred and ten, and no longer; and that the said act last mentioned, and all powers, provisions, penalties, articles and clauses therein contained (except as herein after is excepted and provided) as for and concerning the said rates, duties and impositions, shall continue and be of full force and effect, until the said first day of August, one thousand seven hundred and ten, and shall be applied, practised and executed for the raising, levying, collecting, answering and paying the said duties hereby continued, according to the tenor and intent of this present act, as if the said last mentioned act, and all and every the clauses, matters and things therein contained, had been again repeated and enacted in this act particularly.

IX. Nevertheless it is hereby provided and enacted by the authority aforesaid, That for and during the continuance of the said additional impositions, the sum of two shillings only shall be paid for every ton of *lapis calaminaris* exported, over and above the rates thereon charged by the book of rates, to be collected as in and by the said act is directed and appointed; and that it shall and may be lawful to import into this kingdom from *Ireland*, any bar iron unwrought, and iron slit or hammered into rods (other than *Swedish* or other foreign iron) discharged of any impositions or duties to be laid upon the same by this act; any thing herein contained to the contrary notwithstanding.

lapis calaminaris.

Bar iron, &c. may be imported from Ireland.

X. Provided also, That in all cases where any other provision or alteration is made by any act or acts of parliament now in being, in or about any other matter or thing contained in the said act of parliament, for the impositions last mentioned, such other provisions or alterations shall be observed, during the continuance of the term hereby granted, in the same impositions; any thing herein contained to the contrary notwithstanding.

Proviso.

XIV. And it is hereby further enacted, That the several impositions and duties for and upon all whale-fins and *Scotch* linen imported, which by an act of parliament in the ninth year of his said late Majesty's reign, intituled, *An act for taking away half the duties imposed on glass wares, and the whole duties lately laid on stone and earthen wares and tobacco-pipes, and for granting in lieu thereof new duties on whale-fins and Scotch linens*, were granted to his said late majesty King *William*, for the term of eight years, from the tenth day of *July*, one thousand six hundred ninety eight, (except so much of the said duty of whale-fins as is since taken away by any subsequent act of parliament) shall be and are hereby continued to her Majesty, her heirs and successors, from the expiration of the said term of eight years, until the said first day of *August*, which shall be in the year of our Lord one thousand seven hundred and ten, and no longer; and shall be raised, levied, collected and paid, in such manner and form, and by such ways and means, and under such penalties and forfeitures as are mentioned in the said act for granting the said impositions on whale-fins and *Scotch* linens; which act, with all the powers, provisos, penalties, articles and clauses therein contained, or thereby referred to, shall continue and be in full force until the said first day of *August*, one thousand seven hundred and ten; and shall be applied, practised, and put in execution, for raising and levying the said duties on whale-fins and *Scotch* linens hereby continued, as fully and effectually as if all the clauses, matters and things therein contained, concerning the said duties on whale-fins and *Scotch* linens, were repeated and again enacted in the body of this present act.

Duties on whale-fins, &c. continued till 1710. 9 W. 3. c. 45.

Exception.

9 & 10 W. 3. c. 45.

Act continued.

XX. Provided nevertheless, and be it further enacted by the authority aforesaid, That nothing in this act contained shall extend, or be construed to extend, to continue the impositions upon soap and olive oil, first granted to their late majesties King *William* and Queen *Mary*, by an act made in the second year of their said Majesties reign, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandizes, to be imported after the five and twentieth day of December, one thousand six hundred and ninety*, and afterwards continued by several other acts, to the said first day of *August*, which shall be in the year of our Lord one thousand seven hundred and six; but all and singular the impositions upon soap and olive oil, granted by the said act or acts, shall determine and expire on the last day of *July*, one thousand seven hundred and six.

Impositions on soap, &c. to continue but till 1706.

2 W. & M. sess. 2. c. 4.

Anno primo

A N N Æ Reginae.

STAT. I. CAP. XVI.

*An act for the enlarging and encouraging the Greenland trade.*4 & 5 W. &
M. c. 17.13 Geo. 2.
c. 12.British sub-
jects may
trade to
Greenland,
&c.No harpooner,
&c. to be im-
pressed.

WHEREAS by an act made in the fourth and fifth years of the reign of their late majesties King William and Queen Mary, for encouraging the Greenland fishery, a company was thereby incorporated, giving liberty to the said company, exclusive to the rest of their Majesties subjects, it is thereby enacted, That it shall and may be lawful for the said company thereby established, and for all and every the ships and vessels belonging to or employed by the said company, and truly belonging to England, Wales, or the town of Berwick upon Tweed, and wheresof the masters shall be English men, and inhabiting within the places aforesaid, and for no other ship or vessel whatsoever, from and after the first day of May, in the year of our Lord one thousand six hundred ninety three, and until the first day of October, which shall be in the year of our Lord one thousand seven hundred and seven, employed for the catching of whales in the Greenland seas, and other the seas and places aforesaid, during such their voyages, to be navigated with one third of the mariners English at the least, and yet to pay no further or other custom for the oil, blubber, or fins caught and imported in such ships or vessels, than if such ships or vessels had been navigated with three fourths of the mariners English; any law, statute or usage to the contrary notwithstanding: provided always, and it is thereby further enacted by the authority aforesaid, That no English ship or other vessel belonging to England, Wales, or the town of Berwick upon Tweed, and which shall belong to, and be employed by the said company in the catching of whales in the Greenland seas, and other the seas and places aforesaid, shall enjoy any benefit or privilege by this act, unless such ship or vessel did proceed on her voyage for Greenland, and those seas, or for other the seas and places aforesaid, from England or Wales, or the town of Berwick upon Tweed, and was victualled for the said voyage in some of those places, to be attested by the collector of the port where the same ship or vessel was victualled: notwithstanding which, the said company have of late wholly neglected and left that trade to this nation: and therefore, for the enlarging and encouraging the Greenland trade, and for the better improvement of the same for the good of England, may it please your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of May, which shall be in the year of our Lord one thousand seven hundred and two, it shall and may be lawful for any of her Majesty's subjects whatsoever, that will adventure to Greenland for fishing of whales, to have and enjoy all the privileges that were granted to the said company by the aforesaid act, and shall not pay any further or other duty, than if they had been of the said Greenland company; any law or statute to the contrary notwithstanding.

II. And be it further enacted by the authority aforesaid, That no harpooner, or other foreigners that are permitted by the said act for carrying on the said fishery, shall be impressed for her Majesty's service.

Anno primo

A N N Æ Reginae.

STAT. I. CAP. XXI.

An act for preventing frauds in the duties upon salt, and for the better payment of debentures at the custom-house.

SECT. VI. **A**ND whereas her Majesty is very much defrauded of her duties upon foreign salt, by the different and uncertain measuring of the same, upon the importation and exportation thereof: for remedy thereof be it enacted by the authority aforesaid, That from and after the said four and twentieth day of June, eighty four pounds weight of foreign salt shall be deemed and taken to be a bushel of foreign salt, both upon the importation and exportation thereof; any thing herein, or in any former law to the contrary in any wise notwithstanding.

84 pounds weight deemed a bushel of foreign salt.

VII. And whereas the importers of foreign salt do bring the same in vessels on the several coasts of this kingdom, and dominion of Wales, and lie hovering off the said coasts, and will not bring the same into port, or land the said salt, until they can get an opportunity of running such salt without entry or payment of duties; and in many cases where they do bring the same into port, yet continue such salt in port on board their vessels, and refuse to enter or land the same, and in the night-time, or absence of the officers from on board such vessels, privately run the said salt on shore, without entry or payment of duties, or giving security for the same: for prevention thereof, be it further enacted by the authority aforesaid, That from and after the said four and twentieth day of June, where any ship or vessel laden with salt shall be found hovering on the coasts of England or Wales, not directly proceeding on her voyage to some port, it shall and may be lawful to and for the officers of the customs, or the officers for the said duty on salt, to go on board such vessels, and compel the same to come into port, and to continue on board such ships or vessels until the salt shall be unladen, or the said ship or vessel shall depart from the said port, on her intended voyage, to some other place; and if the persons on board such ship or vessel, or any other ship or vessel importing salt, shall neglect or refuse to enter or unlade such salt, for the space of twenty days after the same is come into port, or within that time to depart and proceed regularly on their voyage to some other place, unless permitted by the chief officer of the customs for that port to make a longer stay, then and in such case, all the salt on board such ship or vessel shall be forfeited, and double the value thereof, to be recovered of the master of such ship or vessel, or the person commanding the same in that voyage.

Officer may compel ship laden with salt, and hovering on the coast, to come into port, &c. and on refusal may enter, &c.

Salt forfeited, &c.

VIII. Provided always, and be it enacted by the authority aforesaid, That from and after the said four and twentieth day of June, no foreign salt shall be imported from parts beyond the seas, in any ship or vessel of less burthen than twenty tuns, and in bulk only (except for the necessary provisions of the ships) upon pain of forfeiting the said salt, and double the value thereof, to be recovered of the person importing the same.

No foreign salt to be imported in any vessel less than 20 tuns. Exception. Penalty.

IX. And be it further enacted by the authority aforesaid, That from and after the said four and twentieth day of June, sixty five pounds weight of rock salt shall be deemed and taken to be a bushel of rock salt; any thing in the said former acts contained to the contrary in any wise notwithstanding.

65 pounds weight of rock salt deemed a bushel.

XI. And whereas by the several acts for laying duties upon salt, any person exporting salt to parts beyond the seas, is intitled to a drawback of the whole duty of the salt so exported; and it is found by experience, that many exporters of salt

No drawback allowed on exportation of salt, without certificate of the quantity landed, &c.

Collectors to weigh such salt, and make certificate gratis, &c.

If a salt ship be drove into port by stress of weather, &c.

Officer may come on board, &c.

Penalty on refusing to admit him.

If salt be put on shore before entry, &c. cargo forfeited.

Salt shipped to be transported, &c.

Officers to express in the cocquet the quantity thereof, &c.

of salt and rock salt, after they have obtained the said drawback, or a debenture for the same, do privately re-land such salt or rock salt in England or Wales, without paying the duties thereof upon such re-landing: for prevention thereof, be it enacted by the authority aforesaid, That from and after the said four and twentieth day of June, no debenture shall be made or granted, or drawback allowed to be paid, for or upon account of the exportation of any salt or rock salt for Ireland, until the exporter of the said salt or rock salt shall produce, to the officer appointed to make such debenture, a certificate under the hand of the collector of the customs of the port in Ireland, where such salt or rock salt shall be landed, or the person executing his office, of the particular quantity of salt or rock salt actually landed, to be computed after the rate of fifty six pounds weight to the bushel, in case the same shall be *English* white salt, and after the rate of sixty five pounds to the bushel, in case the same shall be *English* rock salt, and after the rate of eighty four pounds to the bushel, in case the same shall be foreign salt; which salt and rock salt is hereby directed and required to be weighed by the said collectors, or persons executing their respective offices, and the said certificate to be made gratis and without delay. And it is hereby enacted, That no drawback shall be allowed or paid for more salt or rock salt, of the quantity exported in such vessel, than what shall appear by such certificate to have been actually landed in Ireland.

XII. And be it further enacted by the authority aforesaid, That if any ship or vessel laden with salt exported, to be carried to parts beyond the seas, shall, from and after the said four and twentieth day of June, by stress of weather, or otherwise, be drove or come into any port, creek, harbour or other place within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, it shall and may be lawful to and for the officer of excise on salt for such place, appointed or to be appointed for that purpose by the commissioners of excise, to enter or come on board such ship or vessel, and there to continue and be, till the said ship or vessel shall unlade her cargo, or return to sea to go her intended voyage, under the penalty of twenty pounds, to be recovered of the master of such ship or vessel, who shall refuse such officer so to come and continue on board as aforesaid. And if the said master, or any other person, shall unlade or put on shore any part of the said salt, before due entry or repayment of the duty, as by the statutes in that behalf made is provided, that then, and in every such case, not only the said salt so unladen, but also the whole cargo of salt in such ship or vessel remaining, shall be forfeited and lost.

XIII. And be it further enacted by the authority aforesaid, That where any salt, as well foreign as *English*, shall be laid on board any ship or vessel, either to be transported to parts beyond the seas, or carried coastwise, to be re-landed in England, Wales, or Berwick, the officer of the customs of the port where the said salt shall be laden on board any such ship or vessel, shall in the cocquets made out and delivered for such ship or vessel (which cocquet shall be also signed by the officer in the said port appointed by the commissioners of excise for the duty on salt, and given without fee or delay) express the particular quantity of salt so laden on board: and in case such ship or vessel shall come into any port, creek, harbour or place in England, Wales, or Berwick, it shall be lawful for the officers of the customs, or other officers for the said duties, to go on board any such ship or vessel, and demand a sight of such cocquet; and in case he or they shall have just cause to suspect that there is not so much salt on board as the quantity expressed in such cocquet, and shall make affidavit thereof before the collector or collector of the said port, or person executing their or either of their offices, to weigh all the salt remaining on board; and in case, upon such weighing, there shall appear not to be so much salt on board as the quantity expressed in such cocquet, making reasonable allowance for the waste of the said salt since its exportation, and making also allowance (for salt going coastwise) of salt delivered

delivered at another port, and indorsed in the salt permit, going with the said vessel, as delivered at such port, then and in such case the said salt so remaining on board shall be forfeited and lost. Penalty.

XIV. *And for prevention of frauds frequently practised in curing fish at sea with salt, which hath not, or shall not have been entred, nor the duties thereof paid, or secured to be paid, according to the directions of the former laws, or with salt exported from England or Wales, the duties whereof shall have been repaid upon such exportation, or debentures obtained, in order to the drawing back of the same; be it further enacted by the authority aforesaid, That from and after the nine and twentieth day of September, one thousand seven hundred and two, no fish, for which allowances are by law given upon exportation, shall be imported, brought in, or landed within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, unless the owner or proprietor of such fish, or the master of the vessel, shall make oath before the officer for the said duties, in the port or place where such fish shall be imported, brought in, or landed (who shall administer the same without fee or charge) that all the salt wherewith the said fish was cured, was laden or put on board from some port of England, Wales, or Berwick, and that no drawback or allowance, or debenture for the same, hath to his knowledge or belief been had or obtained, or is intended to be had or obtained, upon the exportation or carrying out of the said salt, or any part thereof, upon pain of forfeiting such fish that shall be imported, brought in or landed, contrary to the intent or meaning hereof, and double the value thereof, to be recovered of the importer or proprietor thereof.*

No fish, &c. shall be imported, but what was cured with salt for which duty is paid, and no drawback allowed, &c.

Penalty.

XV. *And whereas the officers appointed by the commissioners of excise to take care of the duties on imported salt, and to prevent frauds in the undue obtaining of debentures for drawbacks, and allowances out of the said duties, are not, by any of the laws relating to the said duties, sufficiently empowered to go on board ships and vessels for that purpose, although the duties on salt are under the management of the said commissioners and their officers; be it therefore enacted by the authority aforesaid, That from henceforth it shall and may be lawful to and for the officers appointed by the commissioners of excise for the said duties on salt, from time to time, to go on board all ships importing or exporting any salt or fish, and to continue on board such ships, to take an account of such salt and fish, and see the same weighed, landed or exported; and if any person or persons shall obstruct or hinder any of the said officers in performance of their duties aforesaid, then, and in every such case, the person offending therein shall forfeit the sum of twenty pounds.*

Officers for the salt duties may go on board all ships exporting salt, &c. Penalty on persons obstructing.

XVI. *And whereas her Majesty's duties on salt are much lessened by the exportation of great quantities of fish, in regard the exporters thereof, after the same are carried out of port, and allowances, or debentures for allowances out of the duties on salt, had or obtained on such exportation, do frequently bring back such fish into port, and re-export the same, and obtain a second or more allowances for the very same fish: for remedy thereof, be it enacted by the authority aforesaid, That from and after the said four and twentieth day of June, one thousand seven hundred and two, it shall and may be lawful for the officers for the said duties on salt, in the several and respective ports of the kingdom of England, dominion of Wales, and town of Berwick upon Tweed, upon the exportation of any codfish, ling, or hake, and before the same shall be laid on board for exportation, to cut off part of the tail of every such codfish, ling, or hake, before the same shall be so exported, to the intent it may be known that such codfish, ling, or hake hath been so exported, and allowances obtained on exportation thereof, in case the same shall be relanded or re-imported; and also, that it shall be lawful upon the exportation of any pilchards, scads, white herrings, red herrings, salmon, or dried red sprats, and before the same shall be laid on board for exportation, to mark any cask, barrel, or other vessel, wherein any such pilchards, scads, white herrings, red herrings, salmon, or dried red sprats, shall be*

On exportation of codfish, ling, &c. officer may cut off part of the tail, &c.

and mark casks of pilchards, scads, &c.

be exported, to the intent it may be known that such pilchards, scads, white herrings, red herrings, salmon, or dried red sprats, have been exported, and allowances obtained on exportation of the same, in case the same, or any of them, shall be re-landed or re-imported.

Codfish, &c.
exported and
fraudulently
re-landed,

forfeited, &c.

Penalties and
forfeitures
how to be re-
covered,

and distribut-
ed.

XVII. And be it further enacted by the authority aforesaid, That in case any codfish, ling, or hake, or any pilchards, scads, white herrings, red herrings, salmon, or dried red sprats, shall, after the same shall be exported, be fraudulently re-landed in *England*, or *Wales*, the town of *Berwick upon Tweed*, or re-imported, all the said fish, so re-landed or re-imported, shall be forfeited and lost, and double the value thereof, to be recovered of the importer or proprietor thereof.

XIX. And be it further enacted by the authority aforesaid, That the several penalties and forfeitures, hereby given and imposed, shall be recovered and levied by the same ways, means, and methods, as any penalties and forfeitures can or may be recovered and levied by any of the laws of excise, or by action of debt, bill, plaint, or information, in any of her Majesty's courts of record at *Westminster*, wherein no essoin, protection, or wager of law shall be allowed, nor any more than one imparlance: and that the said penalties and forfeitures shall be distributed in manner following; (viz.) one moiety thereof to her Majesty, her heirs and successors, and the other moiety to him or them that will sue or inform for the same.

Anno primo

A N N Æ Reginae.

STAT. I. CAP. XXII.

An act to declare the alterations in the oath appointed to be taken by the all, intituled, An act for the further security of his Majesty's person, and the succession of the crown in the protestant line, and for extinguishing the hopes of the pretended prince of Wales, and all other pretenders, and their open and secret abettors, and for declaring the association to be determined.

SECT. AND be it further enacted by the authority aforesaid, That

1 W. & M.
ff. 1. c. 8.

25 Car. 2. c. 2.

Persons may
take the oaths
in the Com-
mon Pleas or
Exchequer
courts, &c.

which shall be
as effectual as
if taken in the
courts of

V. All and every person or persons, who in her Majesty's high court of *Chancery*, or in her court commonly called the *King's Bench*, or the quarter sessions, may or are, or shall be obliged to take the oaths mentioned in an act of parliament, made in the first year of the reign of the late King *William* and Queen *Mary*, intituled, *An act for abrogating of the oaths of supremacy and allegiance, and appointing other oaths*, and to make and subscribe the declaration mentioned in an act of parliament made in the five and twentieth year of the reign of the late King *Charles* the Second, intituled, *An act for preventing dangers which may happen from popish recusants*, may for ever hereafter, at their elections, take the said oaths, and make and subscribe the said declaration, and deliver the certificates of receiving the sacrament of the Lord's Supper, and make proof of the truth thereof, which shall be enquired of and put upon record, according to the said last mentioned act, in her Majesty's court of *Common Pleas*, or in her court of *Exchequer* at *Westminster*, in such manner, and at such times, as by the said acts, or either of them, they are obliged; or may take the said oaths, and make and subscribe the said declaration, and deliver and prove such certificates, to be enquired of, and put upon record in the said court of *Chancery*, or court of *King's Bench*; and such taking the oaths, making and subscribing the said declaration, and delivering of such certificates, proving the truth thereof, inquiring of, and putting upon record, in the said court of

Common Pleas, and court of *Exchequer*, shall be as effectual, to all intents and purposes, as if the same had been taken, made and delivered, inquired of, proved, and put upon record in the said court of *Chancery*, or in the said court of *King's Bench*; and the justices of the said court of *Common Pleas*, and barons of the said court of *Exchequer*, are hereby authorized and required respectively to administer the said oaths, and do all other things as the courts of *Chancery* and *King's Bench* were by the said statutes, or either of them, authorized and required to do, or may do by virtue thereof.

Chancery or
King's Bench,
&c.

Anno primo

A N N Æ Reginae.

STAT. I. CAP. XXVI.

An act for the relief of the masters of boys and other vessels carrying corn and other inland provisions within the port of London.

WHEREAS great quantities of English corn, grain, meal, and other goods, which may lawfully be exported, and for which no duties are payable to her Majesty upon exportation thereof, are daily brought in boys and other vessels to the city of London, from the counties of Kent and Essex: and whereas the masters of such boys and vessels, employed in the carriage of such goods, have of late been put to unreasonable and unnecessary charges and trouble, by certain officers of her Majesty's customs, who for their own profit and lucre have required and exacted great fees for transires and cocquets, to the great discouragement of the country farmers, and oppression of the said boymen: for remedy whereof be it therefore enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the tenth day of May, in the year of our Lord one thousand seven hundred and two, no cocquet or cocquets, or bonds thereon, shall be required by any officer of the customs, or others, of or from any such master or owner of such boys or vessels, carrying or conveying such goods as aforesaid, to or from any place within the port of London; that is to say, from London Bridge unto the supposed right line from the promontory or point called the North Foreland, in the county of Kent, unto the promontory or point called the Naes, including so much of the ports of Sandwich and Ipswich, and the members thereof, as are within the said limits, for or in respect of any such corn, grain, meal, and such other goods as are before described, the same shall or may be conveyed as aforesaid, by transires or let-pas only, for which transire there shall be paid to the respective officers, who by law are intitled to fees of bonds, and cocquets, and certificates, and entries thereupon, the sum of three shillings and five pence, and no more; which sum shall be respectively distributed amongst them, in such manner and proportion, as where bonds and cocquets are taken for goods carried coastwise, ought and used to be paid; any custom, law or usage to the contrary notwithstanding.

No cocquet,
&c. to be re-
quired of mas-
ters of boys,
&c.

but may be
conveyed by
transires, &c.

Fee for tran-
sires.

II. And whereas it often happens, that small quantities and parcels of corn and hops are brought as aforesaid to the city of London, and the fees exacted by the officers aforesaid have exceeded the charge of the freight thereof; be it therefore enacted by the authority aforesaid, That from and after the said tenth day of May, the sum of one shilling and eight pence halfpenny, and no more, shall be respectively distributed to and amongst the officers aforesaid, when the quantity of such corn or grain as aforesaid exceeds not fifty quarters, or when the quantity of hops exceeds not fifty bags in any one such boy or vessel as aforesaid.

Fee for corn,
&c. brought
to London.

III. And

Certificates on bonds transmitted into the Exchequer, to be indorsed on the back of the bond, &c. Penalty.

An act not to take away any tolls, &c. payable to the city of London.

Right of the ports of Sandwich and Ipswich saved.

III. *And whereas upon the carrying of goods from port to port, bonds are given for returning certificates of the landing or discharging of the goods in the ports to which they are carried, and when such bonds are transmitted into the Exchequer, the certificates relating thereunto have been usually annexed to such bonds, but by fraud or carelessness the certificates are sometimes disjoined from the respective bonds, whereby persons who have duly complied with the conditions thereof, have been put to unjust vexation and charge: for prevention whereof for the future it is hereby enacted, That the proper officers for transmitting the said bonds into the Exchequer shall truly and faithfully endorse, on the backside of every such bond, the substance of the certificate, if there be any relating thereto, and sign such indorsement, to serve as an intimation to the court of Exchequer, concerning the performance or non-performance of the conditions of such bonds respectively, under the penalty of forfeiting treble damages, besides costs of suit, to be recovered by the party grieved against the officer who shall offend therein, by action of debt or the case, or by bill, suit, or information, in any court of record, wherein no essoin, protection, wager of law, or more than one imparlance shall be granted or allowed.*

IV. *Provided, and it is hereby enacted, That this act, or any thing therein contained, shall not extend to the lessening or taking away the tolls or duties due and payable to the mayor, and commonalty, and citizens of the city of London, or to the mayor of the said city for the time being; any thing herein to the contrary in any wise notwithstanding.*

V. *Saving always, The usual and known right, liberty, and privilege to the ports of Sandwich and Ipswich, and either of them, and the known members thereof, and of the customers, comptrollers, searchers, and their deputies, of and within the said ports of Sandwich and Ipswich, and the several creeks, harbours, and havens to them, or either of them, respectively belonging within the counties of Kent and Essex, in all matters and things whatsoever, other than in such matters and things as are specially provided for or directed by this present act.*

Anno primo

A N N Æ Reginae.

STAT. II. CAP. VIII.

An act for explanation of a clause in one act made in the seventh year of his late Majesty's reign relating to Borelaps, and to take off the additional subsidy upon Irish linen.

A clause in 7 W. 3. c. 10.

concerning Borelaps, and the duties, &c.

WHEREAS in and by an act of parliament made in the seventh year of the reign of his late majesty King William the Third, of blessed memory, intituled, An act for continuing several duties granted by former acts upon wine and vinegar, and upon tobacco, and East India goods, and other merchandises imported, for carrying on the war against France, it is therein recited, That whereas several merchants trading with the United Provinces in several sorts of coarse linen, commonly called Borelaps, had then of late been compelled to pay custom for the same as Hollands, which came to above thirty five pounds per centum; whereby the said trade, so useful to the poorer sort of people, was not only likely to be lost, but the customs thereby much abated: it was therefore enacted, That all such linen cloth, known or commonly called by the name of Borelaps, not exceeding twenty eight inches and a half in breadth, nor twelve pence an English ell in value, should be entred ad valorem during the continuance of that act, and pay all other duties accordingly: and whereas some doubt hath been made, whether the said clause concerning Borelaps be yet in force,

force, and is to continue for such time and term of years, as other clauses in the said recited act are by subsequent acts now in force continued; be it therefore declared and enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said clause concerning *Borelaps*, and the duties and customs payable for the same *ad valorem*, is and shall be in full force and effect to all intents, constructions and purposes whatsoever, until the first day of August, one thousand seven hundred and ten. EXP.

to be in force
till 1710.

II. And whereas by one other act made in the seventh year of the reign of his late majesty King William the Third, intituled, An act for encouraging the linen manufacture of Ireland, and bringing flax and hemp into, and the making of sail-cloth in this kingdom, it is enacted, That it shall and may be lawful to and for any native or natives of England, or Ireland, to import into England directly from Ireland, any sorts of hemp or flax, and all the production thereof, as thread, yarn, and linen, of the growth and manufacture of Ireland, free from all manner of customs, duties, and impositions whatsoever, upon producing such certificate, and making such oath, as in the said act is mentioned: and whereas by one other act made in the eighth year of the reign of his said late Majesty, intituled, An act for granting to his Majesty a further subsidy of tunnage and poundage upon merchandizes imported, for the term of two years and three quarters, and an additional land tax for one year, for carrying on the war against France, a further subsidy of poundage was granted to his Majesty after the rate of twelve pence for the value of every twenty shillings, upon all manner of goods and merchandizes imported or brought into this realm, or any the dominions to the same belonging, at any time after the first day of May, one thousand six hundred ninety seven, and before the first day of February, one thousand six hundred ninety nine, according to the several and particular rates and values of the same goods and merchandizes, as the same are particularly and respectively rated and valued in the aforesaid book of rates; which said additional subsidy of poundage hath been since continued by divers acts, and is yet in force, and to continue for and during the term of her Majesty's life; by reason of which said last mentioned act, and the several acts for continuing the said additional subsidies, all linens imported from Ireland do now stand charged with the said additional subsidy of twelve pence for the value of every twenty shillings of the same goods imported, notwithstanding the said recited act of the seventh year of his late Majesty's reign, for encouraging the linen manufacture of Ireland; be it therefore enacted by the authority aforesaid, That from and after the first day of March, in the year of our Lord one thousand seven hundred and two, all sorts of hemp or flax, and all the production thereof, as thread, yarn and linen, imported into England directly from Ireland, by any native or natives of England or Ireland, being of the growth and manufacture of Ireland, upon producing such certificates, and making such oath as in and by the said act of the seventh year of his said late Majesty was and is required, shall be free from the said additional subsidy of poundage, and all manner of customs, duties and impositions whatsoever; any act, custom, or usage heretofore to the contrary thereof in any wise notwithstanding.

Hemp or flax,
&c. may be
imported from
Ireland free.

Anno primo

A N N Æ Reginae.

STAT. II. CAP. XIV.

An act for encouraging the consumption of malted corn, and for the better preventing the running of French and foreign brandy.

French brandy imported or landed before duty paid, &c. forfeited. Penalty on persons aiding therein, &c.

and on officers concealing the same.

SECT. **A**ND be it further enacted by the authority aforesaid, That if II. **A**ny person or persons shall, at any time hereafter, import, land, or deliver out of any ship, vessel or boats, any *French* brandy, before the duty due or payable to her Majesty for the same shall be paid, or secured to be paid, or by licence from the proper officer so to do, every person or persons that shall so do, or be aiding or assisting therein, or shall conceal the same when landed, shall not only forfeit the goods so imported, but also forfeit and pay double the value of such goods so clandestinely imported; one moiety whereof, after charges of suit deducted, shall be paid to her Majesty, and the other moiety thereof to the informer, who shall sue for the same in any of her Majesty's courts of record, by bill, plaint, or information, wherein no essoin, protection, or wager of law shall be allowed, nor any more than one imparlance: and if any officer or officers belonging to her Majesty's customs or excise, or other her Majesty's duties or revenues, shall connive at, or be concerned in any such clandestine importation, or after he shall be informed thereof shall conceal the same, or not give notice thereof to her Majesty's commissioners of the customs or excise, or some of them, or shall compound, without licence, with any person or persons concerned in any such clandestine importation of *French* brandy, such person or persons shall be incapable of executing any office in her Majesty's revenue, and shall also forfeit and pay the sum of five hundred pounds, to be recovered and divided as aforesaid.

Anno secundo & tertio

A N N Æ Reginae.

CAP. VI.

An act for the increase of seamen, and better encouragement of navigation, and security of the coal trade.

Parish boys may be put out apprentices to the sea service,

WHEREAS the giving due encouragement to such of the youth of this kingdom, as shall voluntarily betake themselves to the sea service, and practice of navigation, and obliging others, who, by reason of their own or their parents poverty, are destitute of employment, or any lawful means whereby to maintain themselves, may greatly tend to the increase of able and experienced mariners and seamen, for the service of her Majesty's royal navy, and for the carrying on the trade and commerce of this kingdom; be it therefore enacted by the Queen's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the five and twentieth day of *March*, in the year of our Lord one thousand seven hundred and four, it shall and may be lawful to and for two or more justices of the peace, in their several and respective counties, ridings, or divisions, as also to and for all mayors, aldermen, bailiffs, and other chief officers and magistrates of any city, borough, or town corporate, within her

her Majesty's kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, and likewise to and for the churchwardens and overseers of the poor (for the time being) of the several and respective parishes within the places aforesaid, by and with the consent and approbation of such justices of the peace, mayors, aldermen, bailiffs, or other the chief officers or magistrates aforesaid, to bind and put out any boy or boys, who is, are, or shall be of the age of ten years, or upwards, or who is, are, or shall be chargeable, or whose parents are or shall become chargeable to the respective parish or parishes wherein they inhabit, or who shall beg for alms, to be apprentice and apprentices to the sea service, to any of her Majesty's subjects, being masters or owners of any ship or vessel used in sea service, and belonging to any port or ports within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed* aforesaid, for so long time, and until such boys shall respectively attain or come to the age of one and twenty years; and such binding out any such apprentice shall be as effectual in the law, to all intents and purposes, as if such boy were of full age, and by indenture had bound himself an apprentice: and to the end that the time of the continuance of the service of such apprentice or apprentices may the more plainly and certainly appear, the age of every such boy, so to be bound apprentice, shall be mentioned and inserted in his indentures, being taken truly from a copy of the entry in the register book, wherein the time of his being baptized is or shall be entred (where the same can or may be had) which copy shall be given and attested by the minister, vicar, or curate of such parish or parishes wherein such boy's baptism shall be registered, without fee or reward, and may be writ upon paper or parchment without any stamp or mark; and where no such entry of such boy's being baptized can be found, two or more of such justices of the peace, and such mayors, aldermen, bailiffs, or other chief officers shall, as fully as they can, inform themselves of such boy's age, and from such information shall insert the same in the said indentures; and the age of such boy so inserted and mentioned in the said indentures (in relation to the continuance of his service) shall be taken to be his true age, without any further proof thereof.

to masters of ships, &c.

Boy's age to be inserted in his indenture, &c.

V. And be it further enacted, That the churchwardens and overseers of the parish, out of which any such boy shall be bound an apprentice, shall send the said indentures to the collector of her Majesty's customs, residing at or belonging to any port or ports within this kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, whereunto such masters or owners of ships or vessels, to whom such apprentice or apprentices shall be bound, do or may belong; who shall, in a fair book or books to be by him kept for that purpose, fairly enter, from time to time, all and every indenture and indentures, whereby such apprentice and apprentices shall be bound, and which shall be so sent unto him, and shall make an indorsement upon the said indentures of the registry thereof, subscribed by the said collector, without taking any fee or other reward for the same: and every such collector neglecting or refusing to enter such indentures, and indorse the same, or making false entries, shall forfeit the sum of five pounds for the use of the poor of the parish, from whence such boy was bound apprentice: and all and every such collector or collectors, or his or their lawful deputy or deputies, of the said several and respective ports, shall from time to time transmit certificates in writing, under his or their hands, to the lord high admiral of *England*, or to the commissioners of the admiralty for the time being, containing the names and ages of every such apprentice respectively, and to what ship he belongs; and upon receipt of such certificates, protections shall, from time to time, be made and given for such apprentices, till they attain their several and respective ages of eighteen years, without any fee or reward to be taken for the same; which certificates, so as aforesaid to be given, are not required to be writ upon stamp paper or parchment.

Apprentices indentures to be sent to the collector at the port whereunto his master belongs.

Collector to enter the same gratis, &c.

Penalty on collector neglecting.

Lord admiral to grant protections for such apprentices, gratis.

VI. And

Parish boys
bound ap-
prentices, may
be turned over
to the sea ser-
vice.

Indentures of
assignment to
be registred.

Master of
ships, &c.
obliged to
take such ap-
prentices,

and to give an
account of
their names,
&c.

The counter-
parts of their
indentures to
be transmitted
to the church-
wardens, &c.

Collector to
keep a regi-
ster, &c.

VI. And be it further enacted by the authority aforesaid, that all and every the person and persons, to whom any poor parish boy hath been, or hereafter shall be, put apprentice, according to the statute made in the forty third year of the reign of Queen *Elizabeth*, may, with the consent and approbation of two or more justices of the peace of the same county, and dwelling in or near the same parish where such poor boy was bound apprentice, or by and with the consent and approbation of any mayor, alderman, bailiff, or other chief officer or magistrate of any city, borough, or town corporate, where such poor boy was bound apprentice, at the request of the master or mistress, then living, of such apprentices, or his or their executors, administrators, or assigns, by indenture, assign and turn over such poor boy apprentice to any master or owner of any such ship or vessel, using the sea service, as aforesaid, for and during the then remaining time of his apprenticeship; which assignment and assignments of such apprentices, so as aforesaid, shall be, and are hereby declared to be good and effectual in the law: all which indentures of assignment are hereby directed to be registred, and certificates thereof given and transmitted by such collector, at the said several ports where such parish apprentices shall be so assigned over, and bound to the sea service, in manner and form aforesaid; and upon receipt of such certificates, protections shall, from time to time, be made and given for such apprentices (so to be assigned over, as aforesaid) till they shall attain their several and respective ages of eighteen years, without fee or reward for the same, in like manner as aforesaid.

VIII. And for the better providing such apprentices with masters for the said service; be it further enacted by the authority aforesaid, That all and every of her Majesty's subjects, being masters or owners of any ship or ships, vessel or vessels, used in the sea service, as aforesaid, of the burthen of thirty tun to the burthen of fifty tun, be obliged to take one such apprentice, and one more for the next fifty tun, and one more for each and every hundred tun, such ship or vessel shall exceed the burthen of one hundred tun: and such master or owner of any ship or vessel, refusing to take such apprentice or apprentices, as aforesaid, shall forfeit the sum of ten pounds for the use of the poor of the parish from whence such boy was bound apprentice.

IX. And be it further enacted, That every master or owner of such ship or ships, vessel or vessels, so obliged to take such apprentice or apprentices, after his arrival into any port or ports aforesaid, and before he clears out of such port, shall give an account in writing, under his hand, to the collector of such port to which he belongs, containing the names and numbers of such apprentices as are then remaining in his service.

XI. And it is hereby directed, That the counterpart of all and every such indentures, to be executed by the several and respective masters of all such apprentices, shall be sealed and executed in the presence of, and attested by, the collector at the port aforesaid, (where such apprentices shall be bound or assigned over) and the constable or other officer, who shall bring or convey such apprentices to the said several and respective masters; which constables or officers last mentioned shall transmit and convey the counterparts of such indentures to the churchwardens and overseers of the several parishes from whence such apprentices shall be bound, by the same ways and means as such apprentice or apprentices were conveyed to the said several and respective ports.

XIII. And be it further enacted by the authority aforesaid, That every such collector in every port or ports aforesaid, shall, in their several and respective stations, keep an exact register, containing as well the number and burthen of all such ships and vessels, together with the masters or owners names, as also the names of such apprentices in each ship and vessel belonging to their respective ports, and from what parishes and places such apprentices were respectively sent; and that such collectors shall transmit true

copies of such register, signed by them, to the quarter sessions, or to such cities, boroughs, towns corporate, parishes, or places, when and so often as they shall be reasonably required so to do; for which copy or copies, so to be transmitted as aforesaid, no fee or reward shall be taken: and that every such collector refusing or wilfully neglecting to transmit such copies, as aforesaid, shall for every such refusal or neglect forfeit five pounds for the use of the poor of the parish from whence such boy was bound apprentice. and transmit a copy thereof to the quarter sessions, &c. gratis. Penalty.

XIV. And be it further enacted, That every custom-house officer or officers, at each and every of the ports aforesaid, shall insert, and are hereby required, from time to time, to insert at the bottom of their cocquets, the number of men and boys on board the respective ships or vessels, at their going out of every such port, therein particularly describing the apprentices by their respective names, ages, and the dates of their several indentures, for which no fee or reward shall be taken. Officer to insert on the cocquet, the number of men and boys on board, &c.

XV. And for the encouragement of all such as have, or shall voluntarily bind themselves apprentices to the sea service; be it further enacted by the authority aforesaid, That all and every such person and persons, who have or shall so voluntarily, and of his or their own accord, bind or put him or themselves apprentice to any such masters or owners of any ship or vessel, as aforesaid, shall not be compelled or imprest into her Majesty's sea service, or the sea service of her Majesty's heirs or successors, for and during the term of three years, to be accounted from the dates of the respective indentures of such voluntary apprentice or apprentices; all which indentures are hereby directed to be registred, and certificates thereof given and transmitted by such collector at the said several ports, where such apprentices already have become so bound, or that hereafter shall so bind themselves, in manner and form as aforesaid; upon receipt of which said several certificates, protections shall, from time to time, be made and given, for the said first three years of their several respective apprenticeships, without either fee or reward for the same. Persons voluntarily binding themselves apprentices to sea service, not to be impressed for 3 years. Indentures to be registred, and protections given for the said 3 years.

XVIII. And be it further enacted by the authority aforesaid, That all the penalties and forfeitures directed by this act, shall, by warrant under the hands and seals of any two or more justices of the peace of the same county, city, borough or town corporate, be levied by distress and sale of the goods and chattels of the offender, which sale shall be good in the law against such offender. Penalties and forfeitures, how to be levied.

Anno secundo & tertio

A N N Æ Reginae.

C A P. IX.

An act for granting to her Majesty an additional subsidy of tunnage and poundage for three years; and for laying a further duty upon French wines condemned as lawful prize, and for ascertaining the values of unrated goods imported from the East Indies.

Most gracious Sovereign,

WHEREAS by an act of parliament made and passed in the ninth year 9 W. 3. c. 23. of the reign of his late majesty King William the Third, of glorious memory, intituled, An act for granting to his Majesty a further subsidy on tunnage and poundage, towards raising the yearly sum of seven hundred thousand pounds, for the service of his Majesty's household, and other uses therein mentioned, during his Majesty's life; it was enacted, That over and above all subsidies of tunnage and poundage, and over and above all additional duties, impositions, and other duties whatsoever, therein mentioned, there should be raised and paid to his Majesty one other subsidy called Tunnage, for and upon all wines, which

1 Annæ, stat.
1. c. 7.

One other
subsidy of
tunnage upon
wines im-
ported after
8th March,
1703, for 3
years.
Farther conti-
nued by 4 Ann.
c. 6. 5 Ann.
c. 19. and per-
petuated by
1 Geo. 1. stat.
2. c. 12. f. 8.

Poundage on
all goods im-
ported for 3
years.
Altered as to
tobacco by
9 Geo. 1. c. 21.
f. 3.

Exceptions.

Drawbacks
and abate-
ments.

Duties how to
be raised, &c.

which from and after the last day of January, in the year of our Lord one thousand six hundred ninety nine, at any time or times, during his Majesty's life, should be imported or brought into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed; and one further subsidy called Poundage, of all manner of goods and merchandizes imported or brought into this realm, or any his Majesty's dominions to the same belonging, at any time or times after the said last day of January, one thousand six hundred ninety nine, during his Majesty's life, by way of merchandize (except such goods and merchandizes as are therein excepted) and with such abatements, regulations, directions for making repayments or allowances upon exportation, and subject to such rules and other matters and things touching the said several subsidies, as in the said act are expressed; which said further subsidies of tonnage and poundage, and other duties upon wine, goods, and merchandizes, granted by the act above recited, are to be raised and paid to your Majesty, during your life, by virtue of another act of parliament made and passed in the first year of your Majesty's reign, intituled, *An act for the better support of her Majesty's household, and of the honour and dignity of the crown, as by the said acts (relation being thereunto severally had) may more fully appear*: Now we your Majesty's most dutiful and loyal subjects the commons of England, in parliament assembled, for the better enabling your Majesty to carry on the present war, and to defray your other necessary expences, do cheerfully and unanimously give and grant unto your most excellent majesty, the additional rates, duties, and sums of money herein-aftermentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That over and above the subsidies of tunnage and poundage above-mentioned, and over and above all other subsidies, additional duties, impositions, and payments whatsoever, by any other act or acts of parliament or otherwise however already due or payable, or which ought to be paid to her Majesty for or upon any wines, goods, or merchandizes whatsoever, imported or to be imported, there shall be raised, levied, collected, paid, and satisfied unto her Majesty one other subsidy called *Tunnage*, for and upon all wines which from and after the eighth day of March, in the year of our Lord one thousand seven hundred and three, at any time or times within or during the space of three years from thence next and immediately ensuing, shall be imported or brought into the kingdom of England, dominion of Wales, and town of Berwick upon Tweed; that is to say, one third part of such or the like several and respective duties, as by the said recited acts, or either of them, are imposed or payable for or upon any kind of wine or wines respectively; and one other subsidy called *Poundage*, of all manner of goods and merchandizes to be imported or brought into this realm, or any her Majesty's dominions to the same belonging, at any time or times after the said eighth day of March, one thousand seven hundred and three, during the said term of three years, by way of merchandize; that is to say, one third part of such or the like several and respective duties, as by the said recited acts, or either of them, are imposed or payable for or upon the same goods and merchandizes respectively, except such goods and other merchandizes as by the said acts, or either of them, are exempted from payment of the subsidies thereby granted.

II. And it is hereby enacted, That in all cases where by the said former acts, or either of them, any drawbacks or abatements are to be made of the whole or any part of the duties thereby imposed, there shall be in the like cases proportionable drawbacks and abatements made of the whole or part of the duties by this act granted respectively; and that the several subsidies and duties by this act granted, during the continuance thereof, shall be raised, collected, levied, secured, and paid, by the same ways, means, and methods, and under such penalties and forfeitures, and subject to such rules and

and directions, as in and by the said acts, or either of them, are prescribed or appointed, touching or concerning the said subsidies of tunnage and poundage which were thereby granted, as aforesaid; and that every article, rule, and clause contained in the said recited acts, or either of them, concerning the said subsidies of tunnage and poundage formerly granted, as aforesaid, and now in force, so far forth as the same do or may relate to the subsidies or duties formerly granted, as aforesaid, shall be used, exercised, and put in practice for the raising, levying, collecting, and answering the subsidies and duties hereby before granted, as fully and effectually as if the same articles, rules, and clauses, and every of them, were again particularly and at large recited and re-enacted in the body of this present act: except only as to such of the said articles, rules, and clauses, touching which other provisions, alterations, or exemptions are made by any act or acts of parliament now in being; which other provisions, alterations or exemptions shall be observed with respect to the duties hereby granted, during the continuance of this act, in the same manner as they are to be observed with respect to the said subsidies formerly granted, as aforesaid.

9 & 10 W. 3.
c. 23.
1 Annæ, st. 1.
c. 7.

Exception.

III. And it is hereby further enacted and declared, That for every hundred weight of sugar refined in *England* (and so in proportion for a greater or lesser quantity) which shall be exported out of this kingdom, within or during the said term of three years, there shall be by this act repaid at the custom-house to the exporter, within one month after the demand thereof (over and above the sum of three shillings payable by the above recited acts, or one of them) the further sum of one shilling, and no more: oath being first made by the refiner, that the said sugar so exported was produced from brown and muscovado sugar, charged by this act, and that, as he verily believes, the same was imported from her Majesty's plantations in *America*; and that, as he verily believes, the duty of the said brown and muscovado sugar was duly paid at the time of the importation thereof, and that the same was duly exported, her Majesty's searcher also certifying the shipping thereof, and all other requisites duly performed, according to the book of rates.

Drawback on
sugar refined
in England,
exported,

over and a-
bove the 3s.

IV. And be it further enacted by the authority aforesaid, That the officers of her Majesty's customs, or any of them, or any of their clerks or substitutes, shall not directly or indirectly receive, take, or demand, any fee, gratuity, or reward whatsoever, from any of her Majesty's subjects or aliens, for any entry, warrant, debenture, certificate, cocquet, or other matter or thing, to be done or performed by them, or any of them, in relation only to the said subsidies of tunnage and poundage herein before granted, on pain of forfeiting for every such offence the sum of forty pounds; (to wit) one third thereof to her Majesty, and the other two thirds thereof (besides costs of suit) to the party grieved, who may sue for the same by action of debt, or of the case, bill, suit, or information, in any of her Majesty's courts of record at *Westminster*, wherein no essoin, protection, wager of law, or more than one imparlance shall be allowed.

No fee for
entry, &c.

Penalty 40l.

VI. And whereas several goods, wares, and merchandizes of the growth, product, or manufacture of the *East Indies* or *China*, or of other parts within the limits of the charters granted to the companies and other traders who are allowed to trade to the *East Indies*, are not particularly rated in the book of rates established by law, but are by several laws and statutes now in force charged upon the importation thereof, with several duties to be paid according to the values of the said goods, wares, and merchandizes respectively: now for the better securing such duties, and ascertaining the values, according to which such duties shall be paid for the future, it is hereby further enacted by the authority aforesaid, That from and after the said eighth day of *March*, one thousand seven hundred and three, upon the importation of any such unrated goods, wares, and merchandizes, of the growth, product, or manufacture of the *East Indies*, *China*, or other the parts within the limits aforesaid, now liable

Unrated goods
of *East India*
and *China*, to
be entered in
the custom-
house.

See 11 Geo. 1.
c. 7.

Importer to
give security
for paying the
duties, &c.

(except coffee)

and for expos-
ing them to
sale, &c.

How such
goods shall
be valued,

and what de-
ductions and
allowances
made.

Such unrated
goods landed
before due
entry, &c.

to be forfeit-
ed, &c.

Duties how to
be applied.

The like
drawbacks as
by former
acts.

to pay duties *ad valorem*, as aforesaid, by any act or acts of parliament already made in that behalf, during the continuance of the same act and acts of parliament, or any of them, an entry or entries thereof shall be made in the custom-house, where such goods, wares, or merchandizes shall be imported, and before the landing thereof, the importer or importers of the same shall give security by bond, with two or more sufficient sureties (which the commissioners or proper officers of the customs are hereby empowered to take) for payment of the said duties, according to the real values of the said goods, to be ascertained according to this act (except coffee, the duties whereof are to be regulated according to the former acts concerning the same) as soon as the said goods shall be sold; and also for exposing the goods so imported to sale, openly and fairly by way of auction, or by inch of candle, within the city of *London*, within the time of twelve months after the importation thereof.

VII. And it is hereby enacted and declared, That the value of such goods, according to which the said duties are to be paid (except coffee, as aforesaid) shall be reckoned according to the gross price at which such goods shall be so sold, making such allowances only out of the same as are herein after mentioned; that is to say, it is hereby enacted, That out of the values of the said goods so to be ascertained by the price at the candle, as aforesaid, there shall be a deduction and allowance made of so much as the net duties, payable to her Majesty for the same goods respectively, do amount unto, (except the duty of five pounds *per centum*, payable to the Queen for the use of the said companies), and so much as the respective companies, or traders aforesaid, shall *bona fide* allow for prompt payment to the persons who at such sales shall buy the said goods at time: and also upon the whole values of the said goods so to be ascertained by the price at the candle, there shall be deducted and allowed six pounds for every hundred pounds to the said companies and traders respectively, for their charges in keeping the said goods, from the time such goods are imported till the sale by the candle, and in that proportion for a greater or lesser value.

VIII. And be it further enacted by the authority aforesaid, That in case any such unrated goods of the growth, product, or manufacture of the *East Indies*, *China*, or other the parts within the limits aforesaid, shall be landed or put on shore out of any ship or vessel, before due entry thereof be made at the custom-house in the port or place where the same shall be imported, and the said duties shall be secured, as aforesaid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported goods as shall be so landed and put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof; (to wit) two thirds of the same to the use of her Majesty, her heirs and successors, (she or they bearing the charge of the prosecution) and the other third part to the use of such person or persons as will seize, inform, or sue for the same, or the value thereof, by action, bill, suit, or information, wherein no essoin, protection, or wager of law shall be allowed: nevertheless the said duties so to be paid upon the values so ascertained of the said unrated goods, wares, and merchandizes (except the necessary charges of raising, collecting, and answering the same) shall be applied and disposed to the same uses and purposes to which the respective duties upon the same goods, payable in any other manner by any former act or acts, were appropriated or applicable.

IX. Provided always, and it is hereby enacted, That in all cases where by the said former acts concerning the said duties of unrated goods, or any of them, any drawbacks or allowances were to be made of all or any part of the duties, upon the exportation thereof within the respective time or times thereby

thereby limited, there shall be the like drawbacks or allowances made of or out of the duties of the same goods, to be ascertained by this act.

XI. Provided also, and be it enacted, That all persons importing any tobacco, hereby charged with any the duties aforesaid, shall have nine months time, from the entry of the tobacco inwards, for payment of the duty hereby imposed upon the same, giving bond, with sufficient sureties, to her Majesty for payment thereof at the end of the said nine months, as in like cases is usual; and in case of prompt payment, the importer shall have a discount after the rate of six pounds *per centum per annum*.

Nine months given for paying the duties on tobacco.

6 per cent. discount on prompt payment.

XII. And for the encouragement of the iron manufacture of this kingdom; be it further enacted by the authority aforesaid, That from and after the eighth day of *March*, one thousand seven hundred and three, there shall not be allowed any drawback, or repayment of customs, or duties, charged in this or any former act, upon any wares made of wrought iron or steel in foreign parts, which shall be imported into this kingdom, and afterwards exported to any of her Majesty's plantations in *America*; any clause in this or any former act to the contrary notwithstanding.

No drawback on wares made of foreign wrought iron, &c.

XIV. And be it further enacted, That in all cases where the oath of merchants, importing and exporting, is by law required to obtain any drawback or allowance upon the exportation of any foreign goods, the making of such oath by the agent or husband of any corporation, or company trading by a joint stock, affirming the truth of the officers certificate of the entry and due payment of the duties of such foreign goods by any such company or corporation; and the making of such oath by the known servant of any merchant usually employed in the making his entries, and paying his customs, for any goods of a merchant so to be exported, shall be of the like effect as if the said oaths were made by any particular merchant or merchants themselves.

Oath of the agent or husband of any company, &c. or servant of merchant, &c. sufficient.

Anno secundo & tertio

A N N Æ Reginae.

C A P. XIV.

An act for the better securing and regulating the duties upon salt.

WHEREAS great sums of money are paid out of her Majesty's duties upon salt, on account of debentures for salt shipped to be exported to foreign parts; and it is found by experience, that great part of the salt, for which such debentures have been paid, hath been fraudulently landed on the coasts of England and Wales, and not exported to any foreign parts, or having been actually landed in Ireland, or other places out of England and Wales, have been shipped off again from thence, and fraudulently brought into England or Wales; by which evil practices her Majesty's said duties are very much lessened in the produce thereof, and the salt makers, who pay their full duties, are very much prejudiced and discouraged in their trade, by reason they cannot sell their salt in places which are supplied with salt run, as aforesaid: for remedy whereof be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That no salt whatsoever, being of the produce or manufacture of *England, Wales, Berwick upon Tweed, Scotland, or Ireland*, nor any other salt coming from *Ireland, Scotland, or the isle of Man*, shall, after the first day of *June*, one thousand seven hundred and four, be imported or brought into any port or place within *England, Wales, or Berwick upon Tweed*, nor be taken out of any ship or vessel, nor put on shore within any of the said ports or places, upon

No salt coming from Ireland, Scotland, or the isle of Man, to be imported. Further provisions for this purpose by 5 Geo. 1. c. 18. s. 23.

Forfeiture.

pain that all the salt so imported or brought in, taken out of any ship or vessel, or landed, or put on shore, contrary to the true intent and meaning of this act, shall be forfeited and lost; and that the ship or vessel in which any such salt shall be so imported or brought in, or out of which any such salt shall be taken or put on shore, together with all her tackle and apparel, shall also be forfeited and lost; and every person that shall take any such salt out of any such ship or vessel, or carry the same on shore, or convey the same from the shore when landed, or be aiding or assisting therein, shall forfeit the sum of twenty pounds for every such offence, or suffer six months imprisonment.

Salt so imported may in two months after be seized;

also the ship;

and if not claimed in 20 days may be sold.

Salt carried coastwise excepted.

Salt forced into any port by stress of weather, &c. may be reloaded.

Fisherman may land salt taken on board for salting fish, on oath made, &c.

Allowance of salt for ship's provision, or for curing fish, &c.

What forfeited upon neglect of such entries by 5 Geo. 1. c. 18. s. 18.

H. And be it further enacted, That it shall and may be lawful to and for any of the officers for the said duties upon salt, at any time within two months after the importation or landing any such salt, and not afterwards, to seize the salt so imported or taken out of any ship or vessel, or landed or put on shore, or conveying from the shore; and also the ship or vessel in which such salt was imported, together with all her tackle and apparel; and in case the owner of such salt or ship shall not, within twenty days after such seizure, claim the salt and ship so seized, and also give sufficient security to answer the value thereof; then, and in every such case, the salt and ship, with all her tackle and apparel, shall be sold to the best advantage.

III. Provided nevertheless, That nothing in this act shall extend, or be construed to extend, to any salt which shall be shipped, to be carried coastwise, by certificate from one port to another in *England, Wales, or Berwick upon Tweed*, according to the directions of the former acts relating to the said duties.

IV. Provided also, That in case where any salt shall have been entred and shipped to be exported to foreign parts, according to the directions of the former acts in that behalf, and the ship or vessel, laden with such salt, shall, by stress of weather, enemies, or other unavoidable necessities, be forced into any port or place within *England, Wales, or Berwick upon Tweed*, it shall and may be lawful to and for the owner of such salt, or master of such ship, within twenty days after her coming into such port, to reload the said salt, so as due entry be made, and the duties again paid down for the whole quantity of salt that was entred to be exported, before any part thereof shall be reloaded, and not otherwise; any thing in this act or any other law or statute to the contrary notwithstanding.

V. Provided also, That in case where any fisherman shall have taken any salt on board his boat or vessel from any part of *England, Wales, or Berwick upon Tweed*, for the salting of fish at sea, it shall and may be lawful for any such fisherman to bring in and land any such salt so taken on board, so as oath be made before the landing thereof (which oath the officer for the said duties hath hereby power, and is hereby directed to administer, without fee or charge) that the particular quantity of salt, so to be landed, was taken on board from some part of *England, Wales, or Berwick upon Tweed*, and at what place it was taken on board, and that no part thereof was taken out of any ship or vessel at sea; any thing in this act or any other statute to the contrary notwithstanding.

VI. Provided also, That in case where any ship or vessel shall come into any port of *England, Wales, or Berwick upon Tweed*, from *Ireland*, or any other foreign part, having on board any quantity of salt, which was taken in only for the necessary provisions of the ship for such voyage, or for curing of fish, it shall and may be lawful to and for the master of such ship or vessel to land the said salt, so as entry be made thereof within ten days after his first coming into such port, and the duties paid down or secured for the same, before the same, or any part thereof, shall be landed or taken out of any such ship or vessel, in the same manner as the duties of foreign salt imported are to be paid or secured; any thing in this act or any other statute to the contrary notwithstanding.

IX. And whereas in and by the said act of parliament made in the fifth year of the reign of the late King William and Queen Mary, and by several other acts relating to the said duties upon salt; it is amongst other things provided, That any person, who shall export beyond the seas any salt, as well foreign as English, or any rock salt, shall, upon a debenture made out according to the direction of the said acts, be repaid the duties of such salt so exported: and whereas some doubts and controversies have been made, whether salt shipped and exported to Scotland, the isle of Man, or the islands of Jersey and Guernsey, be an exportation of salt within the intent and meaning of the said acts, so as to intitle the exporter to a drawback of the duties of the salt so exported: for preventing of all such controversies and disputes, be it enacted and declared by the authority aforesaid, That it was and is the intent and meaning of the said acts, that any person exporting any salt to Scotland, the isle of Man, or the islands of Jersey and Guernsey, according to the directions of the said acts, is and shall be intitled to a drawback of the duties of the salt so exported, and shall be repaid the same, in such manner, and under such conditions, as are directed and required by the said acts, in case of the exportation of salt to any other foreign parts; any thing in the said acts or any other law or statute to the contrary in any wise notwithstanding.

Further provisions relating hereto by 5 Annæ, c. 29. f. 16.

Salt exported to Scotland, the isle of Man, or Jersey and Guernsey, intitled to a drawback.

X. Provided always, and it is further enacted by the authority aforesaid, That where any salt or rock salt (the duties whereof shall have been paid, or secured to be paid, according to the direction of the former laws, relating to the said duties on salt) shall, from and after the first day of June, one thousand seven hundred and four, be shipped or laid on board any ship or vessel, in any port, river, or place within this kingdom of England, or the dominion of Wales, or town of Berwick upon Tweed, in order to be exported to parts beyond the seas, or be carried coastwise; and the said salt or rock salt, so shipped or laid on board, shall happen to perish by the sinking of the ship or vessel, on which the same shall be shipped or laid on board, before the said ship or vessel shall go out of such port or place, and before the exporter of such salt shall be intitled to a drawback or allowance of the duties thereof, then and in such case the exporter or proprietor of the said salt or rock salt, so perished, shall, upon proof made before the justices of the peace, at the next general quarter sessions of the peace, to be held for the county, city, riding, division, or place, next to the place where the said salt or rock salt shall so perish, of the loss of the salt or rock salt so shipped, receive from the said sessions a certificate, that such proof was made before them, and upon producing the said certificate to any of her Majesty's collectors or officers appointed to collect the said duties on salt, the said collectors and officers are hereby required to let the said exporter or proprietor buy the like quantity of salt or rock salt, as is expressed in the said certificate to be so perished, without paying to her Majesty any duty of excise for the same, in the same manner as if such salt or rock salt had so perished going coastwise from one port of England to another.

Salt shipped for exportation, and perishing in port, by the sinking of the ship, &c.

Proprietor to buy the like quantity, duty free.

XI. Provided always, and be it further enacted, That if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, he or they shall or may plead the general issue, and give this act in evidence for his defence; and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuit, discontinue, or forbear prosecuting the said actions, then each defendant or defendants shall have double costs to him or them awarded against such plaintiff or plaintiffs, for which costs he shall have such remedy in other cases where costs are by law given to defendants.

General issue.

Double costs.

XII. And be it further enacted by the authority aforesaid, That the several penalties and forfeitures, hereby given and imposed, shall be recovered and levied by the same ways, means, and methods, as any penalties and forfeitures can or may be recovered and levied by any of the laws of excise, or by action of debt, bill, plaint, or information, in any of her Majesty's

Penalties and forfeitures how to be recovered.

Majesty's courts of record at *Westminster*, wherein no effoin, protection, or wager of law, nor any more than one imparlance shall be allowed: and that the said penalties and forfeitures shall be distributed in manner following: (to wit) one moiety thereof to her Majesty, her heirs, and successors, and the other moiety to him or them that will sue or inform for the same.

No herrings, pilchards, scads, codfish, ling, hake, salmon, &c. shall be imported or landed, unless oath be made, that the salt wherewith such fish was cured, was laden from England, &c. and no drawback allowed on exportation, &c. Penalty.

Newfoundland or Island fish, excepted.

Part of the tail of such fish to be cut off. Penalty on landing the same before tender thereof made.

XIII. *And whereas it is found by experience, that great quantities of fish, which have been cured at sea, or in Ireland, or other parts not within England, Wales, or Berwick upon Tweed, with salt, for which the duties have not been answered and paid, have been imported or brought into England, Wales, or Berwick upon Tweed, by which practice her Majesty, and the English fishery, are very much prejudiced:* for remedy whereof be it enacted by the authority aforesaid, That from and after the said first day of *June*, one thousand seven hundred and four, no herrings, pilchards, scads, codfish, ling, hake, salmon, or dried red sprats whatsoever, or by whomsoever caught or cured, shall be imported, brought in, or landed within *England, Wales, or Berwick upon Tweed*, unless the owner or proprietor of such fish, or the master of the vessel, shall make oath before the officer for the said duties on salt, in the port or place where such fish shall be imported, brought in, or landed (who shall administer the same without fee or charge) that all the salt wherewith the said fish was cured, was laden or put on board from some part of *England, Wales, or Berwick upon Tweed*, and when and where the same was so put on board, and that no drawback or allowance, or debenture for the same, hath to his knowledge or belief been had or obtained upon the exportation or carrying out of the said salt, or any part thereof, or is intended to be had or obtained on account of such exportation, upon pain of forfeiting such fish that shall be imported, brought in, or landed contrary to the intent and meaning hereof, and double the value thereof, to be recovered of the importer or proprietor thereof.

XIV. *Provided, That nothing in this act shall extend to prohibit the importing and landing any codfish, ling, or hake, which have been caught and cured at Newfoundland or Island, so as oath be first made before the landing thereof by the owner or proprietor of such fish, or the master of the vessel, before the officer for the said duties in the port or place where such fish shall be imported, brought in, or landed (who shall administer the same without fee or charge) that all the fish so imported came from Newfoundland or Island, and were caught and cured there, and so as the said fish be at the landing thereof, and before the same be removed from the shore, tendered to the officer of the port for the said duties, to have part of the tail of every such codfish, ling, or hake cut off, that no allowance for such fish be obtained upon exportation; and the said officer is hereby impowered and required to cut off part of the tail of all such fish on the importation thereof: and in case any such fish shall be landed before the same shall be tendered to the officer, to have part of the tail cut, as aforesaid, all the fish, so imported and landed, shall be forfeited, and double the value thereof; to be recovered of the importer or proprietor thereof; to wit, one moiety thereof to the Queen, the other moiety thereof to him or them who shall prosecute or sue for the same.*

Anno tertio & quarto

A N N Æ Reginae.

C A P. IV.

An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spices, and pictures, and upon hawkers, pedlars, and petty chapmen, and upon muslins; and for granting new duties upon several of the said commodities, and also upon callicoes, China ware, and drugs.

Most gracious Sovereign,

WHEREAS by an act of parliament made and passed in the twelfth year of the reign of your Majesty's late royal brother King William the third (of glorious memory) intituled, An act for granting to his Majesty several duties upon low wines or spirits of the first extraction, and continuing several additional duties upon coffee, tea, chocolate, spices, and pictures, and certain impositions upon hawkers, pedlars, and petty chapmen, and the duty of fifteen per centum upon muslins, and for improving the duties upon spanned and lacquered goods, and for continuing the coinage duty, for the several terms and purposes therein mentioned, certain duties upon low wines, or spirits of the first extraction, were granted for a term, to continue until the twenty fifth day of March, one thousand seven hundred and six; and certain duties, which by an act of the sixth year of his said late Majesty's reign, had been imposed upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, were by the said act of the twelfth year of his said late Majesty's reign, enacted to be continued until the first day of May, one thousand seven hundred and six; and by the same act certain duties or sums of money to be paid by every hawker, pedlar, petty chapman, and other trading persons described in a former act for licensing hawkers and pedlars, and the powers for granting such licences, were enacted to be continued until the four and twentieth day of June, one thousand seven hundred and six; and a duty upon muslins, after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, was likewise, by the said act of the twelfth year of his said late Majesty's reign, enacted to be continued until the thirtieth day of September, one thousand seven hundred and six, as by the same act (relation being thereunto had) may more fully appear: now we your Majesty's most dutiful and loyal subjects, the commons of England in parliament assembled, as a further supply for carrying on the present war, and other your Majesty's most necessary and important occasions, have given and granted to your Majesty the several and respective duties, and additional duties hereafter in this act expressed, and do most humbly beseech your Majesty that it may be enacted; and be enacted by the Queen's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the said act of the twelfth year of his said late Majesty's reign were continued or granted until the said twenty fifth day of March, one thousand seven hundred and six, shall, by virtue of this act, be further continued, and be paid and payable to her Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller, or other person making or drawing spirits or strong waters for sale or exportation, within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, from the four and twentieth day of March, one thousand seven hundred and six, until the four and twentieth day

Additional duties granted on low wines, until 24 June, 1710. Continued for ever by 7 Annæ, c. 7. f. 26. 1 Geo. 1. stat. 2. c. 12. f. 8. The like on coffee, cocoa nuts, chocolate, &c. until 1710.

*These additions
repealed by
10 Geo. 1.
c. 10. and new
ones imposed on
coffee, &c.*

*Duties to be
paid by hawk-
ers and ped-
lars continued
until 1710.*

*Duties on
muslins con-
tinued until
1710.*

*For pictures see
8 Geo. 1.
c. 20. f. 49.*

*How to be le-
vied.*

*Powers of the
said acts re-
vived.*

of *June*, one thousand seven hundred and ten; and that all and every such or the like several and respective duties for and upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, as by the said act of the twelfth year of his said late Majesty's reign were, as aforesaid, continued until the said first day of *May*, one thousand seven hundred and six, shall be continued and be paid and payable to her Majesty, her heirs and successors, for and upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, which shall be imported into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, at any time or times from and after the last day of *April*, one thousand seven hundred and six, and before the said four and twentieth day of *June*, one thousand seven hundred and ten; and that all and every such and the like several duties, impositions, and sums of money to be paid by every hawker, pedlar, petty chapman, and such other persons as are described in one act of the ninth year of his said late Majesty's reign, for licensing hawkers and pedlars, and all the powers for granting licences, and other powers, and all clauses, directions, allowances, penalties, forfeitures, articles, matters, and things therein contained, which, by the said act of the twelfth year of his said late Majesty's reign, have continuance until the said four and twentieth day of *June*, one thousand seven hundred and six, shall be continued, and be paid, and be practised, observed, and put in execution, by virtue of this act, from the three and twentieth day of *June*, one thousand seven hundred and six, until the said four and twentieth day of *June*, one thousand seven hundred and ten; and that the same or the like duty upon all muslins described in the said act of the twelfth year of his said late Majesty's reign, after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, to be determined by the gross price upon sale by the candle, as by the same act hath continuance until the thirtieth day of *September*, one thousand seven hundred and six, shall by virtue of this act be continued, and be raised, levied, collected, answered, and paid to her Majesty, her heirs and successors, for and upon all such muslins as shall be imported or brought into this realm of *England*, dominion of *Wales*, and town or port of *Berwick upon Tweed*, at any time or times from and after the nine and twentieth day of *September*, one thousand seven hundred and six, and before the said four and twentieth day of *June*, one thousand seven hundred and ten; the said several and respective duties, impositions, and sums of money, for and upon all low wines or spirits of the first extraction, and for and upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and upon all hawkers, pedlars, petty chapmen, and other persons described as aforesaid, and for and upon all muslins, to be paid during the respective times for which they are granted, or are to continue, by virtue of this act, as aforesaid, (over and above all other duties and impositions whatsoever, already charged for or upon the same commodities and persons, or any of them respectively, by any other laws or statutes now in force) and to be ascertained, secured, raised, levied, recovered, answered, and paid, and accounted for, to the uses and purposes in this act expressed, by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such drawbacks, allowances, and repayments, and in such manner and form in all respects, as the like duties, impositions, and sums of money respectively granted or continued by the said act of the twelfth year of his said late Majesty's reign, are thereby, or by any other law, whereunto the said act hath reference, prescribed, enacted, or appointed to be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, during the continuance thereof respectively.

II. And it is hereby enacted by the authority aforesaid, That all such of the powers, directions, penalties, and forfeitures, clauses, matters, and things provided,

provided, settled, or established by the said acts of the sixth, ninth, and twelfth years of his said late Majesty's reign, or by any of them, or by any other act now in force, whereunto the same, or any of them, have or hath relation, for the better raising, levying, recovering, answering, or paying the said respective duties thereby granted, or for making any drawbacks, repayments, or allowances out of any of the said several and respective duties upon exportations, shall be revived and be continued, and be in force and virtue during the continuance of this act, and further for the recovery of all the arrearages and sums of money, which shall become due or payable to her Majesty, her heirs and successors, upon this act, in as full and ample manner, to all intents and purposes, as if the said powers, directions, penalties, forfeitures, clauses, matters, and things, and every of them, were again repeated and re-enacted in the body of this present act.

V. And for the increasing her Majesty's revenues upon some of the commodities before in this act charged (to wit) upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, to be imported within or during the term herein after-mentioned; and to the end more money may be raised thereby for carrying on the said war, and other her Majesty's most necessary occasions, it is hereby further enacted by the authority aforesaid, That there shall be answered and paid to her Majesty, her heirs and successors, for and upon all and all manner of coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, which shall be imported into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, at any time or times after the first day of *February*, one thousand seven hundred and four, and before the four and twentieth day of *June*, one thousand seven hundred and ten, over and above all duties, and additional duties already payable for the same, or any of them, by any other law now in force, and over and above the said continued duties chargeable thereupon by this act, the new additional rates and sums following; that is to say, for every hundred weight of coffee imported, as aforesaid, accounting one hundred and twelve pounds to the hundred, six and fifty shillings of lawful *English* money; for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any the plantations belonging to the crown of *England*, six and fifty shillings; for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any other country or place from whence they may by law be imported, four pounds and four shillings of like lawful *English* money; for every pound of chocolate ready made, and imported as aforesaid, one shilling; for every pound of cocoa paste, imported as aforesaid, two shillings; for every pound of tea, regularly imported as aforesaid, from whence the same might lawfully have been imported before the making of the said act of the sixth year of his said late Majesty's reign, one shilling; for every pound of tea, imported as aforesaid, from *Holland*, or any other country, not the place of its growth, or usual shipping, two shillings and six pence, and so proportionably for any greater or lesser quantity of any the commodities imported as aforesaid, respectively; for all nutmegs, cinnamon, cloves, and mace, imported as aforesaid, five pounds for every hundred pounds value thereof, according to the several values charged on them respectively in the book of rates, and in proportion for any greater or lesser quantity thereof; and for all pictures imported within the time aforesaid, whether for private use, or sale, which are hereby permitted to be imported during the continuance of this act, any law or usage to the contrary notwithstanding) twenty pounds of lawful *English* money *per centum* of the value, to be affirmed by the oath of the importer, and so in proportion for any greater or lesser quantity thereof.

VI. Provided always, and it is hereby enacted, That it shall and may be lawful for any person or persons to import into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, during the continuance of this act, nutmegs, cinnamon, cloves, mace, and tea, subject to the several duties

Duties on coffee, &c. continued, and to pay 56 s. per hundred additional duty.
10 Geo. 1.
c. 10.
18 Geo. 2.
c. 26.

Cocoa nuts
56 s. per hundred from the plantations;
from any other country
4 l. 4 s. per cent.

Chocolate imported 12 d. per lib.

Cocoa paste 2 s. per lib.

Tea 1 s. per lib.

Tea imported from *Holland*, &c. 2 s. 6 d. per lib.

Nutmegs, cinnamon, cloves, and mace, imported 5 l. per cent.

Pictures 20 l. per cent.

Proviso for importing nutmegs, cinnamon, &c.

Repealed as
to tea by 7
Geo. 1. c. 21.
f. 12.

Drawback al-
lowed on ex-
portation, &c.

See 7 Geo. 1.
stat. 1. c. 21.
f. 11.

Additional
duties on
white calli-
coes, porce-
lan, and
drugs.

Continued by 6
Anne, c. 21.
for four years,
and perpetuat-
ed by 7 Anne,
c. 7. f. 26.

Calicoes 15 l.
per cent.

duties payable for the same, from any parts beyond the seas, in *English* ships, so as the master, and at least one moiety of the mariners, during the continuance of the present war, be *Englishmen*; and so as after the end of this war, and during the continuance of this act, the master and at least three fourths of the mariners be *English*; and so as notice be first given to the commissioners of her Majesty's customs, of the quality and quantity of the said spices and tea so intended to be imported, and the place in which they intend to import the same; and taking a licence under the hands of the commissioners of the customs for the time being, or any three of them, for the lading and importing thereof, as aforesaid; which licence they are hereby authorized and required to grant without any fee or reward, or any other charge to the person demanding the same; any law, custom, or usage to the contrary notwithstanding.

VII. And be it enacted by the authority aforesaid, That all the additional duties last-mentioned, for and upon the said coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, to be imported, from and after the said first day of *February*, one thousand seven hundred and four, at any time or times before the said four and twentieth day of *June*, one thousand seven hundred and ten, and all arrearages thereof (over and above all other duties on the same commodities respectively) shall be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, to the uses and purposes in this act expressed, by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such drawbacks, allowances, and repayments to be made, of or out of the said additional duties last-mentioned respectively, upon the exportation of the said commodities last enumerated, (coffee, tea, and cocoa nuts, for which other provision is made by this act, only excepted) or any of them respectively, as the like respective duties, by virtue of the said act of the twelfth year of his said late Majesty's reign, or by virtue of this present act, or any other act now in force relating thereunto, are to be ascertained, secured, raised, levied, recovered, answered, paid, or accounted for, during the continuance thereof respectively; and upon the exportation of coffee, tea, and cocoa nuts, within the times limited by law, so much as shall have been paid for the same, for such of the said duties as are by this act to commence from the said first day of *February*, one thousand seven hundred and four, shall be repaid to the exporter, under such regulations as are prescribed by any former acts for drawbacks, in case of exportation of those commodities respectively.

VIII. And her Majesty's said dutiful and loyal subjects, the commons of *England* in parliament assembled, being desirous by the most reasonable ways and means to raise the monies necessary for carrying on the said war, and other her Majesty's important occasions, have for that end and purpose also given and granted to her Majesty the further duties herein after mentioned; and be it enacted, and it is hereby further enacted by the authority aforesaid, That there shall be answered and paid to her Majesty, her heirs and successors, for and upon all white calicoes, porcelain, commonly called *China* ware, and drugs, (except drugs for dying) which from and after the first day of *February*, one thousand seven hundred and four, and at any time or times before the said four and twentieth day of *June*, one thousand seven hundred and ten, are or shall be imported into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, (over and above all other duties payable for the same at the custom-house) the further rates and sums following; that is to say, for and upon all white calicoes (by which are meant, all calicoes which do not pay duties as muslins, and all dimities and other manufactures made of cotton) which within the times aforesaid shall be imported, as aforesaid, a duty after the rate of fifteen pounds of lawful *English* money for every hundred pounds of the true and real

real value of the said calicoes, to be ascertained upon the sale at the candle; as is herein after mentioned; and for and upon all porcelan, commonly called *China* or *Japan* ware, made of earth, which within the times aforesaid are or shall be imported as aforesaid, a duty after the rate of twelve pounds of like money for every hundred pounds of the true and real value thereof, to be also ascertained by the sale at the candle, as is herein after mentioned; and for and upon all drugs (dying drugs excepted) which are rated in the book of rates, and are or shall be imported as aforesaid, a duty after the rate of ten pounds of like money for every hundred pounds worth thereof, according to the several values charged on them respectively in the said book of rates; and for and upon unrated drugs (dying drugs excepted) which are or shall be imported within the days and times last mentioned, a duty after the rate of four pounds of like money for every hundred pounds of the true and real value thereof, to be ascertained as is herein after mentioned, and so proportionably for any greater or lesser quantity of any the commodities last mentioned respectively: and it is hereby declared, That by *unrated drugs*, chargeable by this act, are meant, all bark called *clove bark*, all bark called *jesuits bark*, *callabassa*, *caffena*, *fecchia*, *brugiata*, *grana germanica*, gum mount-jack, jessamine ointment, *lapis hyacinthia*, oil of aniseeds, oil of carraway-seeds, oil of cinnamon, oil of cloves, oil of *copavia*, or balsam of *copavia*, oil of juniper, oil of *lignum rhodium*, oil of peony, oil of *assafras*, *pomatum*, *sal tamariscæ*, and all chymical salts, snake root, *terra dulcis*, turpentine of Germany, all chymical preparations, physical oils and medicinal drugs (excepting unrated drugs used for dying, and except coffee, tea, chocolate, cocoa paste, and cocoa nuts.) And it is hereby also declared, That by such dying goods, as are by this act, or any other acts, exempted from payment of the respective duties by this or the said other acts granted, are meant the goods following; (*viz.*) *aqua-fortis*, *argoll*, *anotto*, allum of all sorts, *archelia* or *Spanish weed*, *cochineal*, cream of tartar, copperas of all sorts, gum arabick, gum *seneca*, sticklack, cakelack, madder roots, or *rubia tinctorum*, saunders red, *sal armoniaek*, *sal gem*, turnesole, verdigrease, ising glass, plaitain, litharge of all sorts, bayberries, antimony, pomegranate, pills arsenick, agarick, senna, gauls, indico of all sorts, litmus, madder of all sorts, orchall, saffore, shumack, *caffumba*, log wood, brazile wood, brazeletto wood, nick-rago wood, fustick, red wood, sapan wood, woad, weld, valonia grain or scarlet powder, grain of *sevil* in berries, and grains of *Portugal* or *Rota*, *Englisb* berries from the plantations, *French* berries, and salt petre.

China wares
12l. per cent.

Drugs (except
dying drugs)
10l. per cent.

Unrated drugs
4l. per cent.

What is meant
by unrated
drugs.

By 1 Geo. 1.
stat. 2. c. 43.
s. 3. senna is
to pay duties.

How the du-
ties on calli-
coes shall be
ascertained
and paid;

12 W. 3. c. 11.

and the duties
on China ware
and unrated
drugs.

1 Annæ, c. 9.

IX. And be it further enacted by the authority aforesaid, That the said duties hereby granted for and upon all white calicoes imported, shall be secured, ascertained, valued, raised, levied, collected, answered, and paid, according to the gross price thereof, upon sale at the candle, by such ways and means, and subject to such of the like allowances, and under such penalties and forfeitures, and in such manner and form, as the duties of fifteen per centum on muslins imported, by the said act of the twelfth year of his said late Majesty's reign, are to be secured, raised, levied, collected, answered, or paid; and that the said respective duties hereby granted, for and upon the said *China* or *Japan* ware, and for and upon all such of the said unrated drugs, imported from the *East Indies*, *Persia*, *China*, or other parts within the limits of the charters granted to the *East India* companies, shall be secured, ascertained, valued, raised, levied, collected, answered, and paid, according to the prices thereof, upon sale at the candle, by such ways and means, and with such several and respective allowances, and under such penalties and forfeitures, and in such manner and form, as the duties of unrated goods from the *East Indies*, *China*, or other parts within the limits of the charters granted to the *East India* companies, are enacted, prescribed, or appointed to be secured, ascertained, valued, raised, levied, collected, answered, or paid, by an act passed in the second year of her Majesty's reign, intituled, *An act for granting to her Majesty an additional subsidy of tannage and poundage for three years,*

and for laying a further duty upon French wines condemned as lawful prize, and for ascertaining the values of unrated goods imported from the East Indies: and that the value of all such of the said unrated drugs as shall be imported from any parts or places, (other than the *East Indies, Persia, China*, and other parts within the limits of the charters aforesaid) according to which the said duty of four *per centum* is to be paid, shall be affirmed by the oaths of the importers of such drugs respectively.

Importer to pay the 4l. per cent. on unrated drugs.

X. And be it further enacted by the authority aforesaid, That the said duties of four *per centum*, by this act imposed upon unrated drugs, imported from parts not within the limits of the charters granted to the said *East India* companies, shall be paid by the respective importers of the same upon the importation thereof.

Goods landed before entry forfeited.

XI. And it is hereby enacted, That in case any of the said callicoes, *China* ware, rated or unrated drugs, hereby charged as aforesaid, shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be secured or paid, as this act doth require in the respective cases aforesaid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported callicoes, *China* ware, and drugs, as shall be so landed and put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof, (to wit) two thirds of the same to the use of her Majesty, her heirs or successors, (she or they bearing the charge of prosecution) and the other third to the use of such person or persons as will seize, inform, or sue for the same, or the value thereof, by action, bill, suit, or information, wherein no essoin, protection, or wager of law shall be allowed.

On exportation duties to be repaid.

These twelve, nine, and eighteen months, are enlarged to three years by 7 Geo. 1. stat. 1. c. 21. s. 10.

XII. Provided always, and be it further enacted and declared by the authority aforesaid, That in case any of the said callicoes and *China* wares, upon which the said further duties by this act granted are paid or secured to be paid, as aforesaid, be again exported at any time or times within twelve months by *English*, or within nine months by aliens; or if any of the said rated or unrated drugs, for which the said further duties by this act granted shall be paid as aforesaid, be again exported by any *English* merchants within eighteen months, or by aliens within nine months, to be accounted from the respective times of the entry of the said goods inwards, and that due proof be first made upon oath, that the said callicoes, *China* wares, and drugs so exported, be the same for which the said duties are paid and secured to be paid, as aforesaid, that then, and in every such case, (and not otherwise) the same duties so paid shall, without any delay or reward, be wholly repaid out of any the duties on imported commodities by this act granted, or the security, for such of the said duties as shall be secured, shall be vacated, as to so much of the said callicoes, *China* wares, and drugs, as shall be so exported; any thing in this act to the contrary notwithstanding.

Duties to be paid into the Exchequer.

XIII. And it is hereby further enacted, That all the duties by this act granted or continued, (except the necessary charges for raising and managing the same) shall, from time to time, by the respective receivers thereof, be brought into her Majesty's receipt of the Exchequer, for the purposes in this act mentioned.

Money to be paid into the Exchequer.

XVII. And to the end all the money, that shall be so lent to her Majesty, may be well and sufficiently secured and repaid with interest, as aforesaid, be it further enacted by the authority aforesaid, That all the monies arising by the said duties, upon which the said loans are to be made, (other than the necessary charges of raising and managing the said duties) shall be brought and paid from time to time weekly into the receipt of the Exchequer; that is to say, on *Wednesday* in every week, if it be not an holiday; and if it be, then the next day after that is not an holiday; and that there shall be provided and kept in her Majesty's Exchequer, that is to say, in the office of the auditor

auditor of the receipt, one book, in which all the said monies, which shall be so paid into the Exchequer, shall be entred apart and distinct from all other monies paid or payable to her Majesty, her heirs and successors, upon any account whatsoever.

A book to be kept for entering the same.

Anno tertio & quarto

A N N Æ Reginae.

C A P. V.

An act for granting to her Majesty a further subsidy on wines and merchandizes imported.

Two thirds subsidy.

Most gracious Sovereign,

WHEREAS by an act of parliament made and passed in the ninth year of the reign of your Majesty's late royal brother King William the Third, of glorious memory, intituled, An act for granting to his Majesty a further subsidy of tunnage and poundage, towards raising the yearly sum of seven hundred thousand pounds, for the service of his Majesty's household, and other uses therein mentioned, during his Majesty's life, it was enacted, That over and above all subsidies of tunnage and poundage, and over and above all additional duties, impositions, and other duties whatsoever, therein mentioned, there should be raised and paid to his Majesty one other subsidy, called Tunnage, over and upon all wines, which from and after the last day of January, in the year of our Lord one thousand six hundred ninety nine, at any time or times during his Majesty's life, should be imported or brought into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed; and one further subsidy, called Poundage, of all manner of goods and merchandizes imported or brought into this realm, or any his Majesty's dominions to the same belonging, at any time or times after the said last day of January, one thousand six hundred ninety nine, during his Majesty's life, by way of merchandize, (except such goods and merchandizes as are therein excepted) and with such abatements, regulations, directions for making repayments or allowances upon exportation, and subject to such rules, and other matters and things touching the said several subsidies, as in the said act are expressed; which said further subsidies of tunnage and poundage, and other duties upon wine, goods, and merchandizes, granted by the act above recited, are to be raised and paid to your Majesty during your life, by virtue of another act of parliament made and passed in the first year of your Majesty's reign, intituled, An act for the better support of her Majesty's household, and of the honour and dignity of the crown; and by another act made and passed in the second year of your Majesty's reign, intituled, An act for granting to her Majesty an additional subsidy of tunnage and poundage for three years, and for laying a further duty upon French wines condemned as lawful prize, and for ascertaining the values of unrated goods imported from the East Indies, a further subsidy of tunnage upon all wines, which were to be imported during the term therein mentioned; (that is to say) one third part of such or the like duties, as by the said recited acts, or either of them, were imposed upon wines; and one other subsidy of poundage of goods and merchandizes, which were to be imported during the term therein mentioned; (that is to say) one third part of such or the like several duties, as by the said recited acts, or either of them, are imposed upon the same goods and merchandizes respectively (except as therein is excepted) are already granted to your Majesty, in the manner therein expressed, as by the said several acts (relation being thereunto severally had) may more fully appear: now your Majesty's most dutiful and loyal subjects, the commons of England in parliament assembled, for the better enabling your Majesty to carry on the present war, and to defray your other necessary expences, do cheerfully and unanimously give and grant unto your most excellent Majesty the additional

9 W. 3. c. 13.
This duty is made perpetual by 7 Ann. c. 7.
1 Geo. 1. c. 12.
3 Geo. 1. c. 8.
& 5 Geo. 1. c. 3. and part of the aggregate fund.

1 Anna, stat. 1. c. 7.
2 Anna, c. 9.

Additional
duty of tun-
nage granted
for four years,

on all wines
imported.

Additional
poundage.
See 11 Geo. 1.
c. 7.

Except to-
bacco and
currants, and
sugar from
the English
plantations.

Duties how to
be raised and
levied, and
drawbacks
proportioned.

Currants im-
ported in Ve-
netian ships
provided for
by 8 Annæ,
c. 13. s. 21.

Acts aforesaid
to be in force
for levying the
duties hereby
granted.

Exception.

tional rates, duties, and sums of money, herein after mentioned, and do most humbly beseech your Majesty that it may be enacted; and be enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, over and above the subsidies of tunnage and poundage above mentioned, and over and above all other subsidies, additional duties, impositions, and payments whatsoever, by any other act or acts of parliament, or otherwise however already due or payable, or which ought to be paid to her Majesty for or upon any wines, goods, or merchandizes whatsoever, imported or to be imported, there shall be raised, levied, collected, paid, and satisfied unto her Majesty, one other subsidy, called *Tunnage*, for and upon all wines which from and after the eighth day of *March*, one thousand seven hundred and four, at any time or times within or during the space of four years from thence next and immediately ensuing, shall be imported or brought into the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tyne* (that is to say) two third parts of such or the like several and respective duties, as by the said act of the ninth year of his said late Majesty's reign were granted, and by the said act of the first year of her Majesty's reign are continued and payable for or upon any kind of wine or wines respectively: and one other subsidy, called *Poundage*, of all manner of goods and merchandizes to be imported or brought into this realm, or any her Majesty's dominions to the same belonging, at any time or times after the said eighth day of *March*, one thousand seven hundred and four, during the said term of four years, by way of merchandize, (that is to say) two third parts of such or the like several and respective duties, as by the said act of the ninth year of his said late Majesty's reign were granted, and by the said act of the first year of her Majesty's reign are continued and payable for or upon the same goods and merchandizes respectively; except tobacco, and such currants as shall be imported in *English* built shipping, navigated according to the laws now in force, and sugar from the *English* plantations, and such goods and other merchandizes as by the two acts last mentioned, or either of them, are exempted from payment of the subsidies thereby granted.

II. And it is hereby enacted, That in all cases where by the said two acts last mentioned, or either of them, any drawbacks or abatements are to be made of the whole or any part of the duties thereby imposed, there shall be in the like cases proportionable drawbacks and abatements made of the whole or part of the duties by this act granted respectively; and that the several subsidies and duties by this act granted, during the continuance thereof, shall be raised, collected, levied, secured, and paid, by the same ways, means, and methods, and under such penalties and forfeitures, and subject to such rules and directions, as in and by the said former acts, or any of them, are prescribed or appointed touching or concerning the said subsidies of tunnage and poundage, which were thereby granted, as aforesaid; and that every article, rule, and clause contained in the said recited acts, or any of them, concerning the said subsidies of tunnage and poundage formerly granted, as aforesaid, and now in force, so far forth as the same do or may relate to the subsidies or duties formerly granted, as aforesaid, shall be used, exercised, and put in practice, for the raising, levying, collecting, and answering the subsidies and duties hereby before granted, as fully and effectually, as if the same articles, rules, and clauses, and every of them, were again particularly and at large recited and re-enacted in the body of this present act; except only as to such of the said articles, rules, and clauses, touching which other provisions, alterations, or exemptions, are made by any act or acts of parliament now in being; which other provisions, alterations, or exemptions, shall be observed, with respect to the duties hereby granted, during the continuance of this act, in the same manner as they are to be observed with respect to the said subsidies formerly granted, as aforesaid.

III. All

III. And be it further enacted by the authority aforesaid, That the officers of her Majesty's customs, or any of them, or any of their clerks or substitutes, shall not directly or indirectly receive, take, or demand any fee, gratuity, or reward whatsoever, from any her Majesty's subjects or aliens, for any entry, warrant, debenture, certificate, cocket, or other matter or thing to be done or performed by them, or any of them, in relation only to the said subsidies of tunnage and poundage herein before granted, on pain of forfeiting for every such offence the sum of forty pounds, (to wit) one third thereof to her Majesty, and the other two thirds thereof (besides costs of suit) to the party grieved, who may sue for the same by action of debt, or on the case, bill, suit, or information, in any of her Majesty's courts of record at Westminster, wherein no essoin, protection, wager of law, or more than one imparlance, shall be allowed.

Penalty on officers taking fee for entry, &c.

VI. And be it further enacted by the authority aforesaid, That all the monies arising by the said subsidy of tunnage and poundage, and other the duties hereby granted, as aforesaid, (except the necessary charges of raising and answering the same) shall from time to time be brought and paid into the receipt of her Majesty's Exchequer.

XII. And whereas by the acts made in the twelfth and five and twentieth years of the reign of his late Majesty King Charles the Second, the former intituled, An act for the encouraging and increasing of shipping and navigation, and the latter intituled, An act for the encouragement of the Greenland and Eastland trade, and for the better securing the plantation trade, certain commodities therein enumerated, of the growth, production, or manufacture of any of the English plantations in America, Asia, or Africa, are obliged to be imported into this kingdom of England, dominion of Wales, or town of Berwick upon Tweed, or to some other of the said plantations, under the securities and penalties in the said acts particularly mentioned, to the end this kingdom might be made a staple, not only of the commodities of those plantations, but also of the commodities of other countries, for supplying them; since the making of which laws several commodities, which are not in the said acts particularly enumerated, such as rice and melasses, are produced and made in the said plantations, and carried to divers foreign markets in Europe, without being first brought into this kingdom, dominion of Wales, or town of Berwick upon Tweed, contrary to the true intent and meaning of the aforesaid laws, to the great prejudice of the trade of this kingdom, and the lessening the correspondence and relation between this kingdom and the aforesaid plantations: for the prevention whereof for the future, be it enacted by the authority aforesaid, That from and after the nine and twentieth day of September, one thousand seven hundred and five, all rice and melasses shall be under like securities and penalties restrained to be imported into this kingdom, dominion of Wales, and town of Berwick aforesaid, as by the fore-recited acts, or either of them, is provided for the goods therein particularly enumerated.

12 Car. 2. c. 18.
25 Car. 2. c. 7.
This extended to copper ore by 8 Geo. 1. c. 18. s. 22.

Rice shipped in Carolina in America, may be carried to any part of Europe southward of Cape Finistere, &c. 3 Geo. 2. c. 28. s. 2.

From 29 Sept. 1705, rice and melasses to be under the like securities as other plantation goods, &c.

Anno tertio & quarto

A N N Æ Reginae.

C A P. VIII.

An act to permit the exportation of Irish linen cloth to the plantations, and to prohibit the importation of Scotch linen into Ireland.

WHEREAS in and by an act made in the fifteenth year of the reign of his late Majesty King Charles the Second, intituled, An act for the encouragement of trade, it is amongst other things enacted, That no commodity of the growth, production, or manufacture of Europe, shall be imported into any land, island,

15 Car. 2. c. 7.

island, plantation, colony, territory, or place, to his Majesty belonging, or which shall hereafter belong unto, or be in the possession of his Majesty, his heirs and successors, in Asia, Africa, or America, (except as is therein excepted) but what shall be bona fide, and without fraud, laden and shipped in England, Wales, or the town of Berwick upon Tweed, under the penalties in the said act contained: yet forasmuch as the protestant interest in her Majesty's kingdom of Ireland ought to be supported, by giving the utmost encouragement to the linen manufactures of that kingdom; her Majesty is graciously pleased, in tender regard to her good protestant subjects of her said kingdom, and for the further encouragement of the linen manufactures thereof, that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by authority of the same, That from and after the four and twentieth day of June, one thousand seven hundred and five, it shall and may be lawful to and for any native or natives of England or Ireland, to lade and ship in any port of the said kingdom of Ireland in English built shipping, whereof the master and one moiety of the mariners, during the present war, and afterwards the master and three fourths of the mariners at least to be English or Irish, any white or brown linen cloth, which shall be of the manufacture of the said kingdom of Ireland, and no other, and the same to transport in such ships, and so navigated, into any of the said lands, islands, plantations, colonies, territories, or places, and there freely to traffick with, and vend the same; any thing in the said act, or in any other act, to the contrary thereof in any wise notwithstanding.

After 24 June, 1705, Irish linen may be transported, and sent to the English plantations. This part of the act continued by 3 Geo. I. c. 21. s. 1. under the limitation therein mentioned.

No ship to break bulk until notice of arrival be first given to the governor,

and an invoice of the lading, &c. delivered.

Penalty on commander offending.

II. Provided nevertheless, That no ship or vessel coming to any of the said lands, islands, plantations, colonies, territories, or places, from the said kingdom of Ireland, shall unlade, or break bulk, until the master or commander of such ship or vessel shall first have made known to the governor of such land, island, plantation, colony, territory, or place, or to such person or officer as shall be by him thereunto authorized and appointed, the arrival of the said ship or vessel, with her name, and the name and surname of the master or commander, and shall have delivered to such governor or officer a true and perfect inventory or invoice of the lading of such ship or vessel, together with a certificate from the chief officer of the port in Ireland, where such ship or vessel shall be laden, expressing the particulars of such lading, with the names and abodes of the exporters, and of two persons at the least, who shall have made oath before such chief officer, that the said goods and linen are bona fide of the manufacture of the said kingdom of Ireland, and until the master or commander of such ship or vessel shall have made oath before such governor or officer, that the said goods, and every parcel thereof, are the same goods that he, the said master or commander, took on board by virtue of such certificate, as is aforesaid, nor until such ship or vessel shall have been visited and searched by an officer or officers; and in case the commander of any such ship or vessel shall unlade, or break bulk, before such notice given, and such certificate produced, and such oath made by such commander, or before such search made, as aforesaid, or if upon such search any goods whatsoever of woollen manufacture, not laden in England, (necessary apparel of the commander and mariners only excepted) or any linen goods not laden in England, nor of the manufacture of Ireland, shall be found in such ship or vessel; in all or any of the said cases, such ship or vessel shall be, and is hereby adjudged forfeited, with all her guns, tackle, ammunition and furniture, together with all such goods and commodities, of what kind soever, as shall be imported or found in such ship; one third part to her Majesty, her heirs and successors, one third part to the governor of such land, island, plantation, colony, territory, or place, into which such goods shall be imported, if the said ship, vessel, or goods be there seized, informed against, or sued for, (or otherwise that third part also to her Majesty, her heirs and successors) and the other third part to him or them who shall sue for the same in her Majesty's court, in such of the said lands, islands, colonies, plantations,

plantations, territories, or places, where the offence shall be committed, or in any of her Majesty's courts at *Westminster*, by bill, plaint, information, or other action, wherein no essoin, protection, or wager of law shall be allowed.

III. And be it further enacted, That all ships coming from *Ireland*, to any such land, island, colony, plantation, territory, or place, shall be subject to the same rules, visitations, searches, penalties, and forfeitures, to which ships coming from *England* to any of the said colonies, plantations, or places, are subject or liable to by any law now in force.

Ships coming from *Ireland*, liable to be visited in like manner as ships from *England*.

VIII. And it is hereby further enacted, That if any person or persons be sued, molested, or prosecuted, for or by reason of any seizure made in pursuance of this act, such person and persons may plead the general issue, and give this act and the special matter in evidence; and if afterwards a verdict shall pass for the defendant or defendants, or if the plaintiff shall discontinue his action, or be nonsuited, or if judgment be given against him, then such defendant or defendants shall have double costs.

Persons sued may plead the general issue.

IX. Provided always, That all informations, actions, and suits, to be brought for any offence against this act, shall be brought and commenced within twelve months after the discovery of such offence.

Suits to be commenced within 12 months after offence.

X. Provided also, and be it enacted, That if any ship or vessel, being laden with goods in *England*, *Wales*, or *Berwick upon Tweed*, for any of the plantations aforesaid, shall put into any port or place in *Ireland*, and shall there take in any white or brown *Irish* linen cloth; in that case, the like certificate and oaths shall be made, that the said linen cloth is of the manufacture of *Ireland*, as is before directed by this act: and if, upon the arrival of such ship or vessel in any of the said plantations, such certificate be produced, and oaths made, as aforesaid, such ship or vessel, her master or commander, and lading, shall be subject and liable to such rules, visitations, searches, penalties, and forfeitures, as they respectively were subject and liable to by virtue of the laws which were in force before the passing of this act, and no other; any thing in this act to the contrary notwithstanding.

Proviso concerning *English* ships laden for the plantations, &c.

XI. Provided, That this act shall continue only for the term of eleven years, [Continued by 3 Geo. I. c. 21.]

Act to continue 11 years.

Anno quarto

A N N Æ Reginae.

C A P. VI.

An act for continuing an additional subsidy of tonnage and poundage, and certain duties upon coals, culm, and cynders, and additional duties of excise, and for settling and establishing a fund thereby, and by other ways and means, for payment of annuities, to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and six, and other uses therein mentioned.

MAY it please your most excellent Majesty, we your Majesty's most dutiful and loyal subjects, the commons of *England* in parliament assembled, duly considering your Majesty's great occasions for money to carry on the present war, and having regard as well to the great burthen of taxes now lying upon your Majesty's subjects, as to the present condition of the publick funds, and the present incumbrances thereupon, are therefore desirous, by such easy and effectual ways and means, as in this act are expressed and intended, to raise a sum of money, not exceeding, in the whole, two millions five hundred seventy five thousand seven hundred sixty one pounds, sixteen shillings and two pence, (part of the money necessary to be provided in this session of parliament for your Majesty's supply) and such further sum of money as will be sufficient, during the first two years of

2,575,761 l. 16 s. 2 d. to be raised.

Tonnage and
poundage, up-
on wines, &c.
granted.

9 & 10 W. 3.
c. 23.

New subsidy.

1 Annæ, stat.
1. c. 7.

2 & 3 Annæ,
c. 9.

One third sub-
sidy.

of the term herein after mentioned, to compleat the payment of the annuities to be purchased upon this act; and have for that end and purpose cheerfully and unanimously given and granted, and do by this act give and grant unto your Majesty the subsidy of tonnage and poundage upon wines, goods, and merchandizes, and the several duties upon coal, culm, and cynders, and upon beer, ale, cyder, and other liquors hereafter in this act mentioned, for such several and respective terms, and to commence at or from such respective days and times, and to be paid and payable in such manner and form, as in this act are afterwards expressed: (that is to say) whereas by an act made and passed in the ninth year of the reign of his late majesty King William the Third, of glorious memory, (intituled, An act for granting to his Majesty a further subsidy of tonnage and poundage, towards raising the yearly sum of seven hundred thousand pounds, for the service of his Majesty's household, and other uses therein mentioned, during his Majesty's life) it was enacted, That ever and above the subsidies, impositions, and other duties therein mentioned, there should be raised and paid to his Majesty, one other subsidy called tonnage, for and upon all wines which from and after the last day of January, in the year of our Lord one thousand six hundred ninety and nine, at any time and times, during his Majesty's life, should be imported or brought into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed; and one further subsidy called poundage of all manner of goods and merchandizes imported or brought into this realm, or any his Majesty's dominions to the same belonging, at any time or times after the said last day of January, one thousand six hundred ninety nine, during his Majesty's life, by way of merchandize (except such goods and merchandizes as are therein excepted) and with such abatements, regulations, directions for making repayments or allowances upon exportation, and subject to such rules and other matters and things touching the said several subsidies, as in the last-mentioned act are expressed: which said further subsidies of tonnage and poundage, and other duties upon wines, goods, and merchandizes, granted by the act above recited, are to be raised and paid to her Majesty, during her life, by virtue of another act of parliament made and passed in the first year of her reign, (intituled, An act for the better support of her Majesty's household, and the honour and dignity of the crown:) and whereas by an act made and passed in the second year of her Majesty's reign, (intituled, An act for granting to her Majesty an additional subsidy of tonnage and poundage for three years, and for laying a further duty upon French wines condemned as lawful prize, and for ascertaining the values of unrated goods imported from the East Indies) it was enacted, That there should be raised, levied, collected, paid, and satisfied unto her Majesty one other subsidy called tonnage, for and upon all wines which from and after the eighth day of March, in the year of our Lord one thousand seven hundred and three, at any time or times within or during the space of three years from thence next and immediately ensuing, should be imported or brought into the kingdom of England, dominion of Wales, and town of Berwick upon Tweed; (that is to say) one third part of such or the like several and respective duties as by the two acts last recited or mentioned, or either of them, were imposed or payable for or upon any kind of wine or wines respectively: and one other subsidy called poundage of all manner of goods and merchandizes to be imported or brought into this realm, or any her Majesty's dominions to the same belonging, at any time or times after the said eighth day of March, one thousand seven hundred and three, during the said term of three years, by way of merchandize; (that is to say) one third part of such or the like several and respective duties as by the said two acts last before recited or mentioned, or either of them, are imposed or payable for or upon the said goods and merchandizes respectively, (except such goods and other merchandizes as by the said two acts last-mentioned, or either of them, are exempted from payment of the subsidies thereby granted) as in and by the said several acts (relating hereto respectively made) may more fully appear: now we your Majesty's said dutiful and loyal subjects, the commons in parliament assembled,

the ends and purposes aforesaid, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That over and above the subsidies of tonnage and poundage above-mentioned, and over and above all other subsidies, additional duties, impositions, and payments whatsoever, by any act or acts of parliament, or otherwise howsoever already due or payable, or which ought to be paid to her Majesty, her heirs and successors, for or upon any wines, goods, and merchandizes whatsoever imported or to be imported, there shall be continued, and be raised, levied, collected, paid, and satisfied unto her Majesty, her heirs and successors, for and upon all wines which from and after the eighth day of *March*, which shall be in the year of our Lord one thousand seven hundred and six, at any time or times, within or during the term of ninety and eight years from thence next and immediately ensuing, and fully to be compleat and ended, shall be imported or brought into the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the same or the like subsidy of tonnage, as by the said act of the second year of her Majesty's reign was charged or imposed, for or upon any kind of wine or wines whatsoever; (that is to say) one third part of such or the like several and respective duties, as by the said act of the ninth year of his said late Majesty's reign, were granted to him during his life, and by the said act of the first year of her Majesty's reign, are continued to her during her Majesty's life, for or upon any kind of wine or wines respectively, and for and upon all manner of goods and merchandizes, which from and after the said eighth day of *March*, which shall be in the year of our Lord one thousand seven hundred and six, at any time or times within or during the said term of ninety and eight years, shall be imported or brought into this realm, or any her Majesty's dominions to the same belonging, by way of merchandize, there shall be continued, raised, levied, collected, paid, and satisfied to her Majesty, her heirs and successors, the same or the like subsidy of poundage, as by the said act of the second year of her Majesty's reign was laid or imposed, for or upon any goods or merchandizes whatsoever; (that is to say) one third part of such or the like several and respective duties, as by the said act of the ninth year of his said late Majesty's reign, were granted to him during his life, and by the said act of the first year of her Majesty's reign, are continued during her Majesty's life, for or upon the same goods and merchandizes respectively, (except such goods and other merchandizes, as by the said subsidy acts made in the ninth year of his said late Majesty's reign, and in the first and second years of her now Majesty's reign, or any of them, are exempted from payment of the said subsidies thereby granted.)

II. And it is hereby enacted, That in all cases where by the said subsidy act of the second year of her Majesty's reign, or by any general or particular clauses therein contained, any drawbacks or abatements of the whole, or any part of the duties thereby granted, or any other allowances whatsoever, are appointed to be made or given in respect of the subsidy thereby granted, there shall be in the like cases respectively the same, or the like drawbacks and abatements of the whole or part of the duties by this act granted, and other allowances made and given in respect of the subsidy thereby imposed; and that the said several subsidies and duties by this act payable, during the continuance thereof, and all arrearsages of the same, shall be raised, levied, collected, secured and paid by the same ways, means, and methods, and under such penalties and forfeitures, and subject to such rules and directions as in and by the said subsidy acts of the ninth year of his said late Majesty's reign, and of the first and second years of her now Majesty's reign, or by any general, relative or particular clauses, or words therein, or in any of them contained, and now in force, are prescribed or appointed,

Tonnage, &c.
2 Annæ, continued from
8 March, 1706,
for 98 years.

This duty made
perpetual by
1 Geo. 1. st. 2.
c. 12. s. 8.

(viz.) One
third part, &c.
9 & 10 W. 3.
c. 23.

9 & 10 W. 3.
c. 23.

1 Annæ, stat.
1. c. 7.

Except such
as are exempted
from payment.

Drawbacks,
&c. allowed
by this act.
2 & 3 Annæ,
c. 9.

Duties how
raised.

9 & 10 W. 3.
c. 23.
1 Annæ, stat.
1. c. 7.
2 & 3 Annæ,
c. 9.

Clauses to be observed in collecting the subsidy.

Duty on currans from Venice, exempted 3 & 4 Annæ, c. 5.
This clause explained by 8 Annæ, c. 13. c. 21.

Duties on coal, culm, &c. continued from 14 May, 1708, to 30 Sept. 1710. 9 & 10 W. 3. c. 13.

10 & 11 W. 3. c. 21.

appointed, touching or concerning the said several subsidies of tonnage and poundage, which were thereby respectively granted as aforesaid; and that so much of the said subsidy act of the second year of her Majesty's reign, and such of the branches and clauses therein contained, or thereby referred unto, as do concern only the subsidy of tonnage and poundage thereby granted, (being one third part of the subsidies granted by the said former acts, as aforesaid) and are now in force, shall be used, exercised, put in practice, and observed, in and for the raising, levying, collecting, and answering the subsidies and duties hereby before granted, as fully and effectually as if the same were again particularly and at large repeated and re-enacted in the body of this present act.

III. And it is hereby declared and enacted, That the exception contained in the act of the third year of her Majesty's reign, intituled, *An act for granting to her Majesty a further subsidy on wines and merchandizes imported*, whereby currans imported in *English*-built shipping, navigated according to the laws then in force, are exempted from the duties thereby granted, shall be extended to all such currans as after the five and twentieth day of March, one thousand seven hundred and six, shall be imported in ships belonging to any of the subjects of the republick of *Venice*, so that they also shall be exempted from payment of the subsidy granted by that act; any thing therein contained to the contrary notwithstanding.

IV. And her Majesty's said dutiful and loyal subjects, the commons, in parliament assembled, do also humbly beseech her Majesty that it may be enacted; and be it enacted by the authority aforesaid, That all such and the like impositions, rates and duties whatsoever, as in and by an act of parliament made and passed in the ninth year of the reign of his said late majesty King *William* the Third, (intituled, *An act for granting to his Majesty several duties upon coal and culm*) were charged and imposed upon the several sorts of coals and culm therein mentioned, for the term of five years, which commenced from the fifteenth day of *May*, in the year of our Lord one thousand six hundred ninety eight, and the duty and duties upon cynders, which in and by an act made and passed in the parliament holden at *Westminster*, in the tenth and eleventh years of his late Majesty's reign, (intituled, *An act for laying further duties upon sweets, and for lessening the duties as well upon vinegar, as upon certain low wines, and whale fins, and the duties upon brandy imported, and for the more easy raising the duties upon leather, and for charging cynders, and for permitting the importation of pearl ashes, and for preventing abuses in the brewing of beer and ale, and for the importation of tobacco*) were charged or imposed upon such cynders as are therein mentioned, for four years, commencing from the fifteenth day of *May*, in the year of our Lord one thousand six hundred ninety nine, which several duties upon coals, culm, and cynders were by an act made in the first year of her now Majesty's reign, (intituled, *An act for continuing the duties upon coals, culm, and cynders*) continued from the fourteenth day of *May*, in the year of our Lord one thousand seven hundred and three, until the fifteenth day of *May*, which shall be in the year of our Lord one thousand seven hundred and eight (charcoals made of wood being always excepted) shall, by force and virtue of this act, be further continued from the fourteenth day of *May*, in the year of our Lord one thousand seven hundred and eight, until the thirtieth day of *September*, which shall be in the year of our Lord one thousand seven hundred and ten, for the purposes in this act expressed, and shall, during all that time and term, be raised, levied, collected, and paid, for and upon all such and the like sorts of coal, culm, and cynders, as by the said former acts touching the same, or any of them, were chargeable, in such manner and form, and according to such rules, and under such penalties and forfeitures, as by the same former acts touching coals, culm, and cynders, or the duties thereof, or any of them,

them, were prescribed for or concerning the duties thereby granted or continued.

V. And it is hereby enacted, That the said act (intituled, *An act for granting to his Majesty several duties upon coals and culm*) and so much of the said act for laying duties upon sweets, and other things, as concerns the said duty upon cynders, and all and every the powers, authorities, rules, directions, penalties, and forfeitures, clauses, matters, and things therein contained, now being in force, for governing, managing, raising, levying, securing, collecting, receiving, paying, and accounting for the duties upon coals, culm, and cynders, by the said former acts granted or continued, during the said several terms therein mentioned, shall be and are by force and virtue of this present act revived, and shall be in full force, and be duly observed, practised, and put in execution, in and for the governing, managing, raising, levying, securing, collecting, receiving, paying, and accounting for the duties upon coals, culm, and cynders, by this act granted, for and during the term hereby granted of and in the same, and all arrearages thereof, as fully and effectually, to all intents and purposes, as if the same powers, authorities, rules, directions, penalties, and forfeitures, clauses, matters and things, were again expressed, and particularly repeated and re-enacted in the body of this present act.

Clauses, &c. in former acts revived, for levying the duties on this act.
9 & 10 W. 3. c. 13.
9 Anne, c. 6. l. 9.

XVII. And to the intent that a good, sure, and lasting security and fund may be settled and established, for the constant payment of all the annuities to be purchased upon this act; be it further enacted by the authority aforesaid, That all the monies arising from time to time, by or for the said subsidies of tonnage and poundage upon wines, goods, and merchandizes by this act granted, and by or for the said several and respective duties and impositions by this act continued, for or upon coals, culm, and cynders, and by or for the said several duties of excise upon beer, ale, and other liquors, or by or for any other duties by this act granted or continued, and every of them, (the necessary charges of managing, raising, levying, collecting, answering, paying, and accounting for the said several subsidies, rates, impositions, and other duties, only excepted) shall, from time to time, from the respective commencements of the said subsidies, rates, impositions, and other payments respectively, and for and during the several terms or times therein severally granted or intended to be granted by this act, be brought and paid by the respective commissioners, receivers general, or such persons as for the time being shall have the receipt thereof, as the same shall be raised, (who are hereby required and enjoined to bring and pay the same accordingly) into the receipt of the Exchequer, for the purposes in this act expressed, distinctly and separately from all other monies whatsoever, that are or shall be payable by them into the said receipt; and that all the monies to arise by virtue of the said act of the fifth year of their said late Majesties reign, of or for the said duties of excise thereby granted, after the said lottery annuities therein mentioned shall be paid off, or sufficient money shall be reserved in the Exchequer for paying off the same, shall in like manner, from time to time, be brought and paid into the receipt of Exchequer, for the purposes in this act expressed, distinctly and apart, as aforesaid; and the respective commissioners and receivers general of the said several impositions, rates, subsidies, and other duties hereby required to be paid into the receipt of Exchequer, as aforesaid, shall make or cause to be made the payments thereof into the said receipt of Exchequer, according to the true meaning of this act, weekly; to wit, on Wednesday in every week, if it be not an holyday; and if it be, then on the next day after that is not an holyday.

For payment of the annuities,

the monies arising by this act,

to be paid into the Exchequer

weekly.

XIX. And to the end all the monies by this act appropriated for payment of the annuities to be purchased upon this act, may be duly and certainly raised and brought into the receipt of Exchequer for that purpose; it is hereby further enacted, That from time to time, during the continuance

Officers to be appointed for raising the duties.

Penalties on neglect.

9 & 10 W. 3.
c. 44.

The monies arising by this act, to be the general fund, &c. and not to be diverted, under penalty.

The annuities how charged.

continuance of this act, there shall be continued or appointed commissioners, receivers general, comptrollers, collectors, and other proper officers for raising the several duties by this act granted, and for keeping the accounts of the same; and that the respective commissioners or chief managers thereof, shall from time to time weekly compute and ascertain the monies of each branch of the said duties hereby granted or continued, which ought to be paid into the Exchequer on every *Wednesday*, or on the subsequent day, not being an holiday, as aforesaid; and that all commissioners, receivers general, comptrollers, collectors, and other officers, who are or shall be concerned in the managing, raising, levying, receiving, collecting, or paying the same, or in keeping the accounts thereof, shall perform their several and respective duties therein, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the said monies, as are prescribed, and to be inflicted by virtue of an act of parliament made and passed in the ninth year of the reign of his said late Majesty King *William the Third*, (intituled, *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*) for the like offence or neglect in relation to the duties upon salt, and upon stamp vellum, parchment, and paper, thereby granted, or for detaining, diverting, or misapplying any part of the monies which were granted by the act last mentioned.

XX. And it is hereby enacted and declared by the authority aforesaid, That all the monies arising of or for the said several subsidies of tonnage and poundage, and of or for the said duties of coals, culm, and cynders, and the said several rates and duties of excise by this act appointed to be paid into the receipt of the Exchequer, from time to time, as aforesaid, together with the sum of two hundred and eighty thousand pounds, (part of the contribution-monies to be reserved and applied as is herein after mentioned) or so much of the said subsidies, rates, impositions, duties, and contribution-money, as shall be sufficient for answering the full and due payment of all the annuities to be purchased upon this act, from time to time, according to the true meaning thereof, is, are, and shall be the general fund for payment of the same, and shall be charged therewith, and liable thereunto, and shall not be diverted or divertible to any other use, intent, or purpose whatsoever, under the penalties, forfeitures, and disabilities in this act expressed.

XXIII. And be it further enacted by the authority aforesaid, That all and every the annuities whatsoever, which shall be purchased upon, or in pursuance of this present act, shall be, and are hereby charged upon, and shall be paid and payable from time to time in the first place, and with preference to all other payments whatsoever, out of the monies arising from time to time, of and for the said several subsidies of tonnage and poundage, impositions upon coals, culm, and cynders, and the said several rates and duties of excise, and all and every other duty and duties, sum and sums of money whatsoever, by this act appointed to be brought and paid into the receipt of Exchequer, as aforesaid, and every of them; and also out of the said sum not exceeding two hundred and eighty thousand pounds by this act allowed to be contributed for or towards the making good or completing the quarterly payments for the first two years, as aforesaid, and so much of the said several subsidies, duties, impositions, rates, sum and sums of money so appointed by this act, to be brought or paid into the Exchequer, and so much of the said sum not exceeding two hundred and eighty thousand pounds, allowed by this act to be contributed for this purpose, as aforesaid, as are and shall be sufficient to satisfy and discharge all the annuities to be purchased upon this act, according to the purpose and true meaning of the same, are and shall be, by virtue of this act, appropriated

appropriated and applied, to and for the satisfying and discharging of the same annuities accordingly, and shall be issued, disposed, and applied to that use, and to no other use, intent, or purpose whatsoever; any thing in this or any other act of parliament contained, or any other matter or thing whatsoever to the contrary notwithstanding.

XXIV. Provided always, That if at the end of the said first two years of the said term of ninety nine years, there shall be an overplus remaining in the receipt of the Exchequer of the said duties and contribution-monies, or any of them, by this act appointed for the payment of the said annuities, which shall be more than what shall have been sufficient to discharge all the quarterly payments of the said annuities; until, and for the quarter to end at *Lady-day*, one thousand seven hundred and eight; or if at the end of any subsequent year of the said term of ninety nine years, the monies brought into the Exchequer within such year of the said several subsidies, impositions, rates, duties, and monies by this act appropriated for payment of the said annuities, pursuant to this act, shall exceed all the monies then due for or upon the said annuities, and all arrearages thereof, then or at any time or times before that time incurred, so that there shall be an overplus remaining in the Exchequer, such overplus-monies shall be disposable from time to time for the publick use and service by authority of parliament, and not otherwise; any thing herein contained to the contrary notwithstanding.

Overplus-monies, if any, disposable by parliament.

XXV. And be it further enacted by the authority aforesaid, That all and every contributor and contributors upon this act, duly paying the consideration or purchase-money at the rate aforesaid, at or before the respective days and times in this act limited in that behalf, for any such annuity or annuities, as aforesaid, or such as he, she or they shall appoint, his, her, or their respective executors, administrators, successors, and assigns, shall have, receive, and enjoy, and be entitled, by virtue of this act, to have, receive, and enjoy the respective annuity and annuities so to be purchased out of the monies by this act appropriated or appointed for the payment thereof during the said whole term of ninety nine years, as is above-mentioned; and that all and every such purchasers, their executors, administrators, and assigns respectively, shall have good and sure estates and interests in the several annuities so by them to be purchased, according to the tenor and true meaning of this act; and that all the said annuities to be purchased upon this act, and every of them, during the term aforesaid, shall be free from all taxes, charges, and impositions whatsoever.

Contributors to have sure estates in the annuities purchased by them free from taxes.

XXXV. And whereas several bonds, pursuant to several acts of parliament in that behalf, have been entered into by several merchants and others for the customs, additional duties, impositions, and other duties of goods and merchandizes imported into the kingdom of England, dominion of Wales, and town of Berwick upon Tweed, upon which bonds the whole monies or part of the monies specified in the conditions of the same respectively, have, according to the conditions, incurred or become payable at several days or times of payment, before the sixth day of February, in the year of our Lord one thousand seven hundred and five, and do remain unsatisfied, or such bonds are not delivered up; it enacted by the authority aforesaid, That in all and every case and cases where the obligors in such bonds (being principals or sureties) their executors, or administrators, or any of them, have paid or shall have paid, before the first day of June, one thousand seven hundred and six, to the proper officer or officers, the principal monies so incurred or grown up before the said sixth day of February, one thousand seven hundred and six, such payment shall be of the same force and effect, as if the same had been made at or before the respective day or days in such condition or conditions mentioned for payment thereof; and in all cases where the whole principal monies, due or to be due by the conditions of such bonds as are before-mentioned, are or shall be paid by the said first day of June, one thousand

Merchants bonds for customs, payable before the sixth of February, 1705, and remain yet unsatisfied;

in case principal money be paid by 1 June, 1706, such bonds to be delivered up.

If not paid, to
be in force.

Bristol mer-
chants pro-
vided for by
5 Annæ, c.
29. s. 18.

Lord trea-
surer, &c.
may remit in-
terest, &c.

Bonds for
companies
duties, not to
be discharged.

thousand seven hundred and six, such bond and bonds respectively shall upon demand be delivered up to the party or parties who hath or shall have so paid the same, his, her, or their executors or administrators, without any further or other demand whatsoever; nevertheless it is hereby declared, That in case any of the bonds before-mentioned, shall not be satisfied with- in the time by this act limited, as aforesaid, or in case any payment to incur or grow due after the said sixth day of *February*, one thousand seven hundred and five, by the condition of any bond taken or to be taken for the customs, additional duties, impositions, or other duties of any goods or merchandizes imported, or hereafter to be imported, as aforesaid, shall not be duly paid, according to condition of every such bond respectively: In all and every such case and cases, the penalty of every such bond shall not be discharged, either in law or equity, without the full payment of the principal monies, together with interest, after the rate of six pounds per *centum per annum*, to be reckoned from the day on which such principal monies become due, until the actual payment thereof, besides costs of suit, unless the lord treasurer, or any three or more of the commissioners of the treasury for the time being, upon any representation of the commissioners of the customs for the time being, or any three or more of them, shall judge it reasonable, in any particular case or cases, to remit the said interest and costs, or any part thereof; this act, or any other law or statute what- soever to the contrary notwithstanding.

XXXVI. Provided always, That this act, or any thing therein contained, shall not extend to discharge the interest upon any bond or bonds, entered into for the duties of any goods or merchandizes imported by any corpora- tion or company of merchants trading by any charter upon a joint stock, any thing herein to the contrary notwithstanding.

Anno quarto.

A N N Æ Reginae.

C A P. VII.

An act for making the town of New Ross, in the county of Wexford in the kingdom of Ireland, a port for the exporting wool from Ireland into this kingdom.

10 & 11 W. 3.
c. 10.

WHEREAS by an act passed in this kingdom in the tenth and eleventh years of the reign of his late majesty King William the Third, intituled, An act to prevent the exportation of wool out of the kingdoms of Ireland and England into foreign parts, and for the encouragement of the woollen manufactures in the kingdom of England, it is, amongst other things, enacted, That all the wool and the manufactures thereof, in the said act particularly specified, as should, from time to time, be exported from the said kingdom of Ireland into the ports of this kingdom or dominion of Wales, should be shipped off, and entered at the ports of Dublin, Waterford, Youghall, Kingsale, Cork, and Drogheda in the said kingdom of Ireland, and at no other port or place within the said kingdom, under great penalties to every offender against the said act: and whereas the town of New Ross, in the county of Wexford in the said kingdom of Ireland, is in the same harbour with the port of the city of Waterford, and before the passing of the said act hath always had liberty to export the said commodities directly into this kingdom; but the said town not being particularly named in the said act, some doubt hath arisen whether the said commodities may be exported thence: therefore, to prevent all doubt for the future concerning the same, be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords

lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same; That at all times from and after the four and twentieth day of June, one thousand seven hundred and six, it shall and may be lawful to and for all and every person and persons whomsoever, to ship off, enter, and export, from the said town of *New Ross*, all the said commodities in the said recited act particularly mentioned, and to import the same into any of the ports of *Biddeford*, *Barnstable*, *Minhead*, *Bridgewater*, *Bristol*, *Milford Haven*, *Chester*, and *Liverpoole*, in the same manner, as if the said town of *Ross* had been particularly named for exportation of the said commodities in the said former act; any law or statute to the contrary thereof in any wise notwithstanding.

Town of New Ross made a port for exporting wool from Ireland.

Anno quarto

A N N Æ Reginae.

C A P. XII.

An act for laying further duties on low wines, and for preventing the damage to her Majesty's revenue by importation of foreign cut whalebone, and for making some provisions as to the stamp duties, and the duties on births, burials, and marriages, and the salt duties, and touching million lottery tickets, and for enabling her Majesty to dispose the effects of William Kidd, a notorious pirate, to the use of Greenwich Hospital; and for appropriating the publick monies granted in this session of parliament.

SECT. VI. **A**ND whereas, by an act of parliament made in the ninth year 9 & 10 W. 3. c. 23.

of the reign of his late Majesty, King William the Third, intituled, An act for granting to his Majesty a further subsidy of tonnage and poundage, towards raising the yearly sum of seven hundred thousand pounds for the service of his Majesty's household, and other uses therein mentioned, during his Majesty's life) it is enacted, That if any person or persons, natives or foreigners, bodies politick or corporate, shall import or bring into this kingdom, dominion of Wales, or town of Berwick upon Tweed, any cut whalebone (other than in fins only) he, she, or they shall forfeit the goods, and double the value of the cut whalebone so imported; one moiety thereof to his Majesty, his heirs and successors, and one other moiety to him or them that shall seize or sue for the same, in any of his Majesty's courts of record; yet it is found by practice and experience, that the said penalty is not sufficient to deter ill-designing persons from continuing fraudulently to import great quantities of foreign cut whalebone in short lengths and small parcels, in diminution of her Majesty's revenue, and to the great loss and discouragement of the manufacturers employed in cutting of fin whalebone in this kingdom; be it enacted by the authority aforesaid, That from and after the said four and twentieth day of March, one thousand seven hundred and five, any person or persons whatsoever, trading or dealing in whalebone, having in his, her, or their custody, any such foreign cut whalebone, (other than in fins regularly imported) shall forfeit the sum of thirty pounds, and also be subject to the like penalties and forfeitures as the importers thereof, by the aforesaid recited act, are liable unto; and also that the masters of such ships and vessels, knowingly bringing or importing any foreign cut whale-fins or whalebone, as aforesaid, shall forfeit the sum of fifty pounds; one moiety of the aforesaid penalties to her Majesty, her heirs and successors, and the other moiety to such person or persons as shall seize and sue for the same, in any of her Majesty's courts of record at *Westminster*, wherein no essoin, protection, or wager of law, or more than one imparlance shall be allowed; and if any dispute, question or doubt shall arise, whether any cut whalebone found, seized,

Persons having cut whalebone (other than in fins only) found in their custody after the 24th day of March, 1705, to forfeit 30 l.

Penalty on masters of ships importing such.

Proof where
cut to lie on
importer, &c.

seized, or received, as aforesaid, were cut in parts beyond the seas, the proof shall be incumbent only upon the importer, claimer, owner, proprietor, or such person or persons, in whose hands or custody such cut whalebone shall be found respectively, and not upon the seizer, informer, or prosecutor; any thing to the contrary notwithstanding.

Anno quinto

A N N Æ Reginae.

C A P. VIII.

An act for an union of the two kingdoms of England and Scotland.

Most gracious Sovereign,

WHEREAS articles of union were agreed on, the twenty second day of July, in the fifth year of your Majesty's reign, by the commissioners nominated on behalf of the kingdom of England, under your Majesty's great seal of England, bearing date at Westminster the tenth day of April then last past, in pursuance of an act of parliament made in England, in the third year of your Majesty's reign, and the commissioners nominated on the behalf of the kingdom of Scotland, under your Majesty's great seal of Scotland, bearing date the twenty seventh day of February, in the fourth year of your Majesty's reign, in pursuance of the fourth act of the third session of the present parliament of Scotland, to treat of and concerning an union of the said kingdoms: and whereas an act hath passed in the parliament of Scotland at Edinburgh, the sixteenth day of January, in the fifth year of your Majesty's reign, wherein 'tis mentioned, That the estates of parliament considering the said articles of union of the two kingdoms, had agreed to and approved of the said articles of union, with some additions and explanations, and that your Majesty, with advice and consent of the estates of parliament, for establishing the protestant religion and presbyterian church government within the kingdom of Scotland, had passed in the same session of parliament an act, intituled, An act for securing of the protestant religion and presbyterian church government, which by the tenor thereof was appointed to be inserted in any act ratifying the treaty, and expressly declared to be a fundamental and essential condition of the said treaty or union in all times coming: the tenor of which articles, as ratified and approved of, with additions and explanations by the said act of parliament of Scotland, follows:

ARTICLE I.

Union of the
two kingdoms.

Ensigns ar-
morial.

THAT the two kingdoms of England and Scotland shall, upon the first day of May, which shall be in the year one thousand seven hundred and seven, and for ever after, be united into one kingdom by the name of *Great Britain*; and that the ensigns armorial of the said united kingdom be such as her Majesty shall appoint, and the crosses of St. George and St. Andrew be conjoined in such manner as her Majesty shall think fit, and used in all flags, banners, standards, and ensigns, both at sea and land.

ARTICLE II.

Succession to
the monarchy.

That the succession of the monarchy to the united kingdom of Great Britain, and of the dominions thereto belonging, after her most sacred Majesty, and in default of issue of her Majesty, be, remain, and continue to the most excellent princess *Sophia*, electress and dutchess dowager of *Hanover*, and the heirs of her body being protestants, upon whom the crown

crown of *England* is settled by an act of parliament made in *England* in the twelfth year of the reign of his late Majesty King *William* the Third, intituled, *An act for the further limitation of the crown, and better securing the rights and liberties of the subject*: and that all papists, and persons marrying papists, shall be excluded from, and for ever incapable to inherit, possess, or enjoy the imperial crown of *Great Britain*, and the dominions thereunto belonging, or any part thereof; and in every such case, the crown and government shall from time to time descend to, and be enjoyed by such person, being a protestant, as should have inherited and enjoyed the same, in case such papist, or person marrying a papist, was naturally dead, according to the provision for the descent of the crown of *England*, made by another act of parliament in *England* in the first year of the reign of their late majesties King *William* and Queen *Mary*, intituled, *An act declaring the rights and liberties of the subject, and settling the succession of the crown*.

Papists excluded.

ARTICLE III.

That the united kingdom of *Great Britain* be represented by one and the same parliament, to be stiled *The Parliament of Great Britain*.

One parliament.

ARTICLE IV.

That all the subjects of the united kingdom of *Great Britain* shall, from and after the union, have full freedom and intercourse of trade and navigation to and from any port or place within the said united kingdom, and the dominions and plantations thereunto belonging; and that there be a communication of all other rights, privileges, and advantages, which do or may belong to the subjects of either kingdom; except where it is otherwise expressly agreed in these articles.

Freedom of trade.

ARTICLE V.

That all ships or vessels belonging to her Majesty's subjects of *Scotland*, at the time of ratifying the treaty of union of the two kingdoms in the parliament of *Scotland*, though foreign built, be deemed, and pass as ships of the built of *Great Britain*; the owner, or where there are more owners, one or more of the owners, within twelve months after the first of *May* next, making oath, That at the time of ratifying the treaty of union in the parliament of *Scotland*, the same did, in whole or in part, belong to him or them, or to some other subject or subjects in *Scotland*, to be particularly named, with the place of their respective abodes; and that the same doth then, at the time of the said deposition, wholly belong to him or them; and that no foreigner, directly or indirectly, hath any share, part, or interest therein; which oath shall be made before the chief officer or officers of the customs, in the port next to the abode of the said owner or owners; and the said officer or officers shall be impowered to administer the said oath; and the oath being so administered shall be attested by the officer or officers who administered the same; and being registred by the said officer or officers, shall be delivered to the master of the ship for security of her navigation; and a duplicate thereof shall be transmitted by the said officer or officers to the chief officer or officers of the customs in the port of *Edinburgh*, to be there entred in a register, and from thence to be sent to the port of *London*, to be there entred in the general register of all trading ships belonging to *Great Britain*.

Scotch ships to be British ships.

ARTICLE VI.

That all parts of the united kingdom for ever, from and after the union, shall have the same allowances, encouragements, and drawbacks,

Trade.
See 5 Geo. 1.
c. 20. & 9
and Geo. 1. c. 21.

Scots cattle.

Importation
of victuals.

14 Geo. 2. c. 7.

and be under the same prohibitions, restrictions, and regulations of trade, and liable to the same customs and duties on import and export; and that the allowances, encouragements, and drawbacks, prohibitions, restrictions, and regulations of trade, and the customs and duties on import and export, settled in *England* when the union commences, shall, from and after the union, take place throughout the whole united kingdom; excepting and reserving the duties upon export and import of such particular commodities, from which any persons, the subjects of either kingdom, are specially liberated and exempted by their private rights, which after the union are to remain safe and entire to them in all respects, as before the same. And that from and after the union, no *Scots* cattle carried into *England*, shall be liable to any other duties, either on the public or private accounts, than those duties to which the cattle of *England* are or shall be liable within the said kingdom. And seeing by the laws of *England*, there are rewards granted upon the exportation of certain kinds of grain, wherein oats grinded or ungrinded are not expressed; that from and after the union, when oats shall be sold at fifteen shillings sterling per quarter, or under, there shall be paid two shillings and six pence sterling for every quarter of the oatmeal exported in the terms of the law, whereby and so long as rewards are granted for exportation of other grains, and that the bear of *Scotland* have the same rewards as barley: and in respect the importation of victuals into *Scotland*, from any place beyond sea, would prove a discouragement to tillage, therefore that the prohibition as now in force by the law of *Scotland*, against importation of victuals from *Ireland*, or any other place beyond sea into *Scotland*, do, after the union, remain in the same force as now it is, until more proper and effectual ways be provided by the parliament of *Great Britain*, for discouraging the importation of the said victuals from beyond sea.

ARTICLE VII.

Excises.
See 5 Geo. 1.
c. 20.

That all parts of the united kingdom be for ever, from and after the union, liable to the same excises upon all exciseable liquors, excepting only that the thirty four gallons *English* barrel of beer or ale, amounting to twelve gallons *Scots* present measure, sold in *Scotland* by the brewer at nine shillings and six pence sterling, excluding all duties, and retailed, including duties and the retailers profit, at two pence the *Scots* pint, or eighth part of the *Scots* gallon, be not after the union liable, on account of the present excise upon exciseable liquors in *England*, to any higher imposition than two shillings sterling upon the aforesaid thirty four gallons *English* barrel, being twelve gallons the present *Scots* measure: and that the excise settled in *England* on all other liquors, when the union commences, take place throughout the whole united kingdom.

ARTICLE VIII.

Foreign salt.

Scotch salt.

That from and after the union, all foreign salt which shall be imported into *Scotland*, shall be charged at the importation there, with the same duties as the like salt is now charged with being imported into *England*, and to be levied and secured in the same manner: but in regard the duties of great quantities of foreign salt imported may be very heavy upon the merchants importers, that therefore all foreign salt imported into *Scotland*, shall be cellar'd and locked up under the custody of the merchant importers, and the officers employed for levying the duties upon salt, and that the merchant may have what quantity thereof his occasion may require, not under a way or forty bushels at a time, giving security for the duty of what quantity he receives, payable in six months. But *Scotland* shall, for the space of seven years from the said union, be exempted from paying in *Scotland*, for

salt made there, the duty or excise now payable for salt made in *England*;
 but from the expiration of the said seven years, shall be subject and liable
 to the same duties for salt made in *Scotland* as shall be then payable for
 salt made in *England*, to be levied and secured in the same manner, and
 with proportionable drawbacks and allowances as in *England*, with this
 exception, That *Scotland* shall, after the said seven years, remain exempted
 from the duty of two shillings four pence a bushel on home salt, imposed
 by an act made in *England* in the ninth and tenth of King *William* the
 Third of *England*; and if the parliament of *Great Britain* shall, at or
 before the expiring of the said seven years, substitute any other fund in
 place of the said two shillings four pence of excise on the bushel of home
 salt, *Scotland* shall, after the said seven years, bear a proportion of the
 said fund, and have an equivalent in the terms of this treaty; and that
 during the said seven years, there shall be paid in *England*, for all salt made
 in *Scotland*, and imported from thence into *England*, the same duties upon
 the importation, as shall be payable for salt made in *England*, to be levied
 and secured in the same manner as the duties on foreign salt are to be levied
 and secured in *England*; and that after the said seven years, as long as
 the said duty of two shillings four pence a bushel upon salt is continued
 in *England*, the said two shillings and four pence a bushel shall be payable
 for all salt made in *Scotland*, and imported into *England*, to be levied and
 secured in the same manner; and that during the continuance of the duty
 of two shillings four pence a bushel upon salt made in *England*, no salt
 whatsoever be brought from *Scotland* to *England* by land in any manner,
 under the penalty of forfeiting the salt, and the cattle and carriages made
 use of in bringing the same, and paying twenty shillings for every bushel
 of such salt, and proportionably for a greater or lesser quantity, for
 which the carrier as well as the owner shall be liable, jointly and seve-
 rally, and the persons bringing or carrying the same to be imprisoned by
 any one justice of the peace, by the space of six months without bail, and
 until the penalty be paid. And for establishing an equality in trade, that
 all flesh exported from *Scotland* to *England*, and put on board in *Scotland*
 to be exported to parts beyond the seas, and provisions for ships in *Scot-*
land, and for foreign voyages, may be salted with *Scots* salt, paying the
 same duty for what salt is so employed as the like quantity of such salt
 pays in *England*, and under the same penalties, forfeitures, and provi-
 sions for preventing of frauds as are mentioned in the laws of *England*;
 and that from and after the union, the laws and acts of parliament in *Scot-*
land, for pining, curing, and packing of herrings, white fish and salmon
 for exportation with foreign salt only, without any mixture of *British* or
Irish salt, and for preventing of frauds in curing and packing of fish, be
 continued in force in *Scotland*, subject to such alterations as shall be made
 by the parliament of *Great Britain*; and that all fish exported from *Scot-*
land to parts beyond the seas, which shall be cured with foreign salt only,
 and without mixture of *British* or *Irish* salt, shall have the same eases, pre-
 miums, and drawbacks, as are or shall be allowed to such persons as
 export the like fish from *England*; and that for encouragement of the
 herring fishing, there shall be allowed and paid to the subjects, inhabitants
 of *Great Britain*, during the present allowances for other fish, ten shillings
 five pence sterling for every barrel of white herrings which shall be ex-
 ported from *Scotland*; and that there shall be allowed five shilling sterling
 for every barrel of beef or pork salted with foreign salt, without mixture
 of *British* or *Irish* salt, and exported for sale from *Scotland* to parts beyond
 sea, alterable by the parliament of *Great Britain*; and if any matters of
 fraud relating to the said duties on salt shall hereafter appear, which are
 not sufficiently provided against by this article, the same shall be subject
 to such further provisions as shall be thought fit by the parliament of
Great Britain.

Home salt.

9 & 10 W. 3.
c. 44.

Flesh import-
ed from *Scot-*
land.

Curing of
herrings.

Fish exported.

These duties
revived for
3 years, by
5 Geo. 2. c. 6.

ARTICLE IX.

Land tax.

Quota of Scotland.

‘ That whensoever the sum of one million nine hundred ninety seven thousand seven hundred and sixty three pounds, eight shillings, and four pence halfpenny, shall be enacted by the parliament of *Great Britain* to be raised in that part of the united kingdom now called *England*, on land and other things usually charged in acts of parliament there, for granting an aid to the crown by a land tax; that part of the united kingdom now called *Scotland*, shall be charged by the same act, with a further sum of forty eight thousand pounds, free of all charges, as the *quota* of *Scotland*, to such tax, and so proportionably for any greater or lesser sum raised in *England* by any tax on land, and other things usually charged together with the land; and that such *quota* for *Scotland*, in the cases aforesaid, be raised and collected in the same manner as the cess now is in *Scotland*; but subject to such regulations in the manner of collecting, as shall be made by the parliament of *Great Britain*.’

ARTICLE X.

Stamp vellum.

‘ That during the continuance of the respective duties on stamp paper, vellum, and parchment, by the several acts now in force in *England*, *Scotland* shall not be charged with the same respective duties.’

ARTICLE XI.

Window tax.

‘ That during the continuance of the duties payable in *England* on windows and lights, which determine on the first day of *August*, one thousand seven hundred and ten, *Scotland* shall not be charged with the same duties.’

ARTICLE XII.

Coals, culm, and cynders.

‘ That during the continuance of the duties payable in *England* on coals, culm, and cynders, which determine the thirtieth day of *September*, one thousand seven hundred and ten, *Scotland* shall not be charged therewith for coals, culm, and cynders consumed there; but shall be charged with the same duties as in *England*, for all coals, culm, and cynders not consumed in *Scotland*.’

ARTICLE XIII.

Malt.

‘ That during the continuance of the duty payable in *England* upon malt, which determines the twenty fourth day of *June*, one thousand seven hundred and seven, *Scotland* shall not be charged with that duty.’

ARTICLE XIV.

Scotland not chargeable with any other duties before the union, except these consented to. See 3 Geo. 1. c. 20.

Proviso.

‘ That the kingdom of *Scotland* be not charged with any other duties laid on by the parliament of *England* before the union, except these consented to in this treaty; in regard it is agreed, That all necessary provision shall be made by the parliament of *Scotland* for the publick charge and service of that kingdom, for the year one thousand seven hundred and seven. Provided nevertheless, That if the parliament of *England* shall think fit to lay any further impositions by way of customs, or such excises, with which by virtue of this treaty, *Scotland* is to be charged equally with *England*, in such case *Scotland* shall be liable to the same customs and excises, and have an equivalent to be settled by the parliament of *Great Britain*; with this further provision, That any malt to be made and consumed in that part of the united kingdom now called *Scotland*, shall not be charged with any impositions

imposition on malt, during this present war. And seeing it cannot be supposed that the parliament of *Great Britain* will ever lay any sort of burthens upon the united kingdom, but what they shall find of necessity at that time for the preservation and good of the whole, and with due regard to the circumstances and abilities of every part of the united kingdom, therefore it is agreed, That there be no further exemption insisted upon for any part of the united kingdom, but that the consideration of any exemptions beyond what are already agreed on in this treaty, shall be left to the determination of the parliament of *Great Britain*.

ARTICLE XV.

* That whereas by the terms of this treaty, the subjects of *Scotland*, for Equivalent. preserving an equality of trade throughout the united kingdom, will be liable to several customs and excises now payable in *England*, which will be applicable towards payment of the debts of *England*, contracted before the union; it is agreed, That *Scotland* shall have an equivalent for what 5 Geo. I. c. 20. the subjects thereof shall be so charged towards payment of the said debts of *England*, in all particulars whatsoever, in manner following; viz. That before the union of the said kingdoms, the sum of three hundred ninety eight thousand and eighty five pounds, ten shillings, be granted to her Majesty by the parliament of *England*, for the uses after-mentioned, being the equivalent to be answered to *Scotland* for such parts of the said customs and excises upon all exciseable liquors with which that kingdom is to be charged upon the union, as will be applicable to the payment of the said debts of *England*, according to the proportion which the present customs in *Scotland*, being thirty thousand pounds *per annum*, do bear to the customs in *England*, computed at one million three hundred forty one thousand five hundred and fifty nine pounds *per annum*; and which the present excises on exciseable liquors in *Scotland*, being thirty three thousand and five hundred pounds *per annum*, do bear to the excises on exciseable liquors in *England*, computed at nine hundred forty seven thousand six hundred and two pounds *per annum*: which sum of three hundred ninety eight thousand eighty five pounds ten shillings, shall be due and payable from the time of the union. And in regard that after the union *Scotland* becoming liable to the same customs and duties payable on import and export, and to the same excises on all exciseable liquors as in *England*, as well upon that account, as upon the account of the increase of trade and people, (which will be the happy consequence of the union) the said revenues will much improve beyond the before-mentioned annual values thereof, of which no present estimate can be made; yet nevertheless, for the reasons aforesaid, there ought to be a proportionable equivalent answered to *Scotland*; it is agreed, That after the union there shall be an account kept of the said duties arising in *Scotland*, to the end it may appear what ought to be answered to *Scotland*, as an equivalent for such proportion of the said increase as shall be applicable to the payment of the debts of *England*. And for the further and more effectual answering the several ends hereafter mentioned, it is agreed, That from and after the union, the whole increase of the revenues of customs, and duties on import and export, and excises upon exciseable liquors in *Scotland*, over and above the annual produce of the said respective duties, as above stated, shall go and be applied, for the term of seven years, to the uses hereafter mentioned; and that upon the said account there shall be answered to *Scotland* annually from the end of seven years after the union, an equivalent in proportion to such part of the said increase, as shall be applicable to the debts of *England*; and generally, that an equivalent shall be answered to *Scotland* for such parts of the *English* debts, as *Scotland* may hereafter become liable to pay by reason of the union, other than such for which appropriations have been made

' made by parliament in *England*, of the customs, or other duties on export
 ' and import, excises on all exciseable liquors, in respect of which debts,
 ' equivalents are herein before provided. And as for the uses to which the
 ' said sum of three hundred ninety eight thousand eighty five pounds ten
 ' shillings, to be granted, as aforesaid, and all other monies which are to
 ' be answered or allowed to *Scotland*, as aforesaid, are to be applied, it is
 ' agreed, That in the first place, out of the aforesaid sum, what conside-
 ' ration shall be found necessary to be had for any losses, which private
 ' persons may sustain by reducing the coin of *Scotland* to the standard and
 ' value of the coin of *England*, may be made good; in the next place, that
 ' the capital stock or fund of the *African* and *Indian* company of *Scotland*
 ' advanced, together with interest for the said capital stock, after the rate
 ' of five *per centum per annum*, from the respective times of the payment
 ' thereof, shall be paid: upon payment of which capital stock and interest,
 ' it is agreed, the said company be dissolved and cease, and also, that from
 ' the time of passing the act of parliament in *England*, for raising the said
 ' sum of three hundred ninety eight thousand eighty five pounds ten shil-
 ' lings, the said company shall neither trade, nor grant licence to trade;
 ' providing, that if the said stock and interest shall not be paid in twelve
 ' months after the commencement of the union, that then the said company
 ' may from thenceforward trade, or give licence to trade, until the said
 ' whole capital stock and interest shall be paid. And as to the overplus of
 ' the said sum of three hundred ninety eight thousand eighty five pounds ten
 ' shillings, after payment of what consideration shall be had for losses in
 ' repairing the coin, and paying the said capital stock and interest, and
 ' also the whole increase of the said revenues of customs, duties, and
 ' excises, above the present value, which shall arise in *Scotland*, during the
 ' said term of seven years, together with the equivalent which shall become
 ' due upon the improvement thereof in *Scotland* after the said term; and
 ' also, as to all other sums, which, according to the agreements aforesaid,
 ' may become payable to *Scotland* by way of equivalent, for what that king-
 ' dom shall hereafter become liable towards payment of the debts of *Eng-
 ' land*; it is agreed, That the same be applied in the manner following;
 ' viz. That all the publick debts of the kingdom of *Scotland*, as shall be
 ' adjusted by this present parliament, shall be paid: and that two thousand
 ' pounds *per annum*, for the space of seven years, shall be applied towards
 ' encouraging and promoting the manufacture of coarse wool within those
 ' shires which produce the wool; and that the first two thousand pounds
 ' sterling be paid at *Martinmas* next, and so yearly at *Martinmas*, during
 ' the space aforesaid; and afterwards the same shall be wholly applied to-
 ' wards the encouraging and promoting the fisheries, and such other manu-
 ' factures and improvements in *Scotland*, as may most conduce to the general
 ' good of the united kingdom. And it is agreed, That her Majesty be im-
 ' powered to appoint commissioners, who shall be accountable to the parlia-
 ' ment of *Great Britain*, for disposing the said sum of three hundred ninety
 ' eight thousand and eighty five pounds ten shillings, and all other monies
 ' which shall arise to *Scotland*, upon the agreements aforesaid, to the pur-
 ' poses before-mentioned: which commissioners shall be impowered to call
 ' for, receive, and dispose of the said monies, in manner aforesaid, and to
 ' inspect the books of the several collectors of the said revenues, and of all
 ' other duties, from whence an equivalent may arise: and that the collec-
 ' tors and managers of the said revenues and duties be obliged to give to
 ' the said commissioners subscribed authentick abbreviates of the produce of
 ' such revenues and duties arising in their respective districts: and that the
 ' said commissioners shall have their office within the limits of *Scotland*, and
 ' shall in such office keep books containing accounts of the amount of the
 ' equivalents, and how the same shall have been disposed of from time to
 ' time, which may be inspected by any of the subjects, who shall desire the
 ' same.'

Uses to which
equivalent
money is ap-
plied.

Coin of Scot-
land.

African com-
pany.

Overplus.

Publick debts.

Manufacture
of coarse
wool.

Fisheries.

Commissioners
for the equi-
valent.

ARTICLE XVI.

• That from and after the union, the coin shall be of the same standard Coin: and value throughout the united kingdom, as now in *England*, and a mint shall be continued in *Scotland*, under the same rules as the mint in *England*, and the present officers of the mint continued, subject to such regulations and alterations as her Majesty, her heirs or successors, or the parliament of *Great Britain* shall think fit.

ARTICLE XVII.

• That from and after the union, the same weights and measures shall be used throughout the united kingdom, as are now established in *England*, and standards of weights and measures shall be kept by those burghs in *Scotland*, to whom the keeping the standards of weights and measures, now in use there, does of special right belong: all which standards shall be sent down to such respective burghs, from the standards kept in the *Exchequer* at *Westminster*, subject nevertheless to such regulations as the parliament of *Great Britain* shall think fit.

ARTICLE XVIII.

• That the laws concerning regulation of trade, customs, and such excises to which *Scotland* is, by virtue of this treaty, to be liable, be the same in *Scotland*, from and after the union, as in *England*; and that all other laws in use within the kingdom of *Scotland*, do after the union, and notwithstanding thereof, remain in the same force as before, (except such as are contrary to, or inconsistent with this treaty) but alterable by the parliament of *Great Britain*; with this difference betwixt the laws concerning public right, policy, and civil government, and those which concern private right; that the laws which concern public right, policy, and civil government, may be made the same throughout the whole united kingdom; but that no alteration be made in laws which concern private right, except for evident utility of the subjects within *Scotland*.

ARTICLE XIX.

• That the court of session, or college of justice, do after the union, and notwithstanding thereof, remain in all time coming within *Scotland*, as it is now constituted by the laws of that kingdom, and with the same authority and privileges as before the union, subject nevertheless to such regulations for the better administration of justice, as shall be made by the parliament of *Great Britain*; and that hereafter none shall be named by her Majesty, or her royal successors, to be ordinary lords of session, but such who have served in the college of justice as advocates, or principal clerks of session for the space of five years; or as writers to the signet for the space of ten years; with this provision, That no writer to the signet be capable to be admitted a lord of the session, unless he undergo a private and public trial on the civil law, before the faculty of advocates, and be found by them qualified for the said office, two years before he be named to be a lord of the session; yet so as the qualifications made, or to be made, for capacitating persons to be named ordinary lords of session, may be altered by the parliament of *Great Britain*. And that the court of justiciary do also after the union, and notwithstanding thereof, remain in all time coming within *Scotland*, as it is now constituted by the laws of that kingdom, and with the same authority and privileges as before the union, subject nevertheless to such regulations as shall be made by the parliament

Admiralty jurisdictions.

Other courts.

Court of Exchequer established for ever, by 6 Annæ, c. 26. f. 1.

Privy council.

Heretable offices.

Royal burghs.

Sixteen peers of Scotland to sit in the house of lords.

parliament of *Great Britain*, and without prejudice of other rights of jurisdiction; and that all admiralty jurisdictions be under the lord high admiral, or commissioners for the admiralty of *Great Britain* for the time being; and that the court of admiralty now established in *Scotland* be continued; and that all reviews, reductions, or suspensions of the sentences in maritime cases, competent to the jurisdiction of that court, remain in the same manner after the union, as now in *Scotland*, until the parliament of *Great Britain* shall make such regulations and alterations, as shall be judged expedient for the whole united kingdom, so as there be always continued in *Scotland* a court of admiralty, such as in *England*, for determination of all maritime cases relating to private rights in *Scotland*, competent to the jurisdiction of the admiralty court, subject nevertheless to such regulations and alterations as shall be thought proper to be made by the parliament of *Great Britain*; and that the heretable rights of admiralty and vice admiralties in *Scotland* be reserved to the respective proprietors as rights of property, subject nevertheless, as to the manner of exercising such heretable rights, to such regulations and alterations, as shall be thought proper to be made by the parliament of *Great Britain*; and that all other courts now in being within the kingdom of *Scotland* do remain, but subject to alterations by the parliament of *Great Britain*; and that all inferior courts within the said limits do remain subordinate, as they are now, to the supreme courts of justice within the same, in all time coming; and that no causes in *Scotland* be cognoscible by the courts of *Chancery*, *Queen's Bench*, *Common Pleas*, or any other court in *Westminster Hall*; and that the said courts, or any other of the like nature, after the union, shall have no power to cognosce, review, or alter the acts or sentences of the judicatures within *Scotland*, or stop the execution of the same; and that there be a court of *Exchequer* in *Scotland* after the union, for deciding questions concerning the revenues of customs and excises there, having the same power and authority in such cases, as the court of *Exchequer* has in *England*; and that the said court of *Exchequer* in *Scotland* have power of passing signatures, gifts, tutories, and in other things, as the court of *Exchequer* at present in *Scotland* hath; and that the court of *Exchequer* now is in *Scotland* do remain, until a new court of *Exchequer* be settled by the parliament of *Great Britain* in *Scotland* after the union; and that after the union, the Queen's majesty, and her royal successors, may continue a privy council in *Scotland*, for preserving of publick peace and order, until the parliament of *Great Britain* shall think fit to alter it, or establish any other effectual method for that end.

ARTICLE XX.

That all heretable offices, superiorities, heretable jurisdictions, offices for life, and jurisdictions for life, be reserved to the owners thereof, as rights of property, in the same manner as they are now enjoyed by the laws of *Scotland*, notwithstanding this treaty.

ARTICLE XXI.

That the rights and privileges of the royal burghs in *Scotland*, as they now are, do remain entire after the union, and notwithstanding thereof.

ARTICLE XXII.

That by virtue of this treaty, of the peers of *Scotland*, at the time of the union, sixteen shall be the number to sit and vote in the house of lords, and forty five the number of the representatives of *Scotland* in the house of commons of the parliament of *Great Britain*; and that when the

Majesty, her heirs or successors, shall declare her or their pleasure for holding the first or any subsequent parliament of *Great Britain*, until the parliament of *Great Britain* shall make further provisions therein, a writ do issue under the great seal of the united kingdom, directed to the privy council of *Scotland*, commanding them to cause sixteen peers, who are to sit in the house of lords, to be summoned to parliament, and forty five members to be elected to sit in the house of commons of the parliament of *Great Britain*, according to the agreement of this treaty, in such manner as by an act of this present session of the parliament of *Scotland* is or shall be settled; which act is hereby declared to be as valid as if it were a part of, and ingrossed in this treaty. And that the names of the persons so summoned and elected shall be returned by the privy council of *Scotland* into the court from whence the said writ did issue. And that if her Majesty, on or before the first day of *May* next, on which day the union is to take place, shall declare under the great seal of *England*, That it is expedient that the lords of parliament of *England*, and commons of the present parliament of *England*, should be the members of the respective houses of the first parliament of *Great Britain*, for and on the part of *England*, then the said lords of parliament of *England*, and commons of the present parliament of *England*, shall be the members of the respective houses of the first parliament of *Great Britain*, for and on the part of *England*: and her Majesty may, by her royal proclamation, under the great seal of *Great Britain*, appoint the said first parliament of *Great Britain* to meet at such time and place as her Majesty shall think fit; which time shall not be less than fifty days after the date of such proclamation; and the time and place of the meeting of such parliament being so appointed, a writ shall be immediately issued under the great seal of *Great Britain*, directed to the privy council of *Scotland*, for the summoning the sixteen peers, and for electing forty five members, by whom *Scotland* is to be represented in the parliament of *Great Britain*. And the lords of parliament of *England*, and the sixteen peers of *Scotland*, such sixteen peers being summoned and returned in the manner agreed in this treaty, and the members of the house of commons of the said parliament of *England*, and the forty five members for *Scotland*, such forty five members being elected and returned in the manner agreed in this treaty, shall assemble and meet respectively, in the respective houses of the parliament of *Great Britain*, at such time and place as shall be so appointed by her Majesty, and shall be the two houses of the first parliament of *Great Britain*; and that parliament may continue for such time only as the present parliament of *England* might have continued, if the union of the two kingdoms had not been made, unless sooner dissolved by her Majesty. And that every one of the lords of parliament of *Great Britain*, and every member of the house of commons of the parliament of *Great Britain*, in the first and all succeeding parliaments of *Great Britain*, until the parliament of *Great Britain* shall otherwise direct, shall take the respective oaths appointed to be taken instead of the oaths of allegiance and supremacy, by an act of parliament made in *England* in the first year of the reign of the late King *William* and Queen *Mary*, intituled, *An act for the abrogating of the oaths of supremacy and allegiance, and appointing other oaths*; and make, subscribe, and audibly repeat the declaration mentioned in an act of parliament made in *England* in the thirtieth year of the reign of King *Charles* the Second, intituled, *An act for the more effectual preserving the King's person and government, by disabling papists from sitting in either house of parliament*; and shall take and subscribe the oath mentioned in an act of parliament made in *England*, in the first year of her Majesty's reign, intituled, *An act to declare the alterations in the oath appointed to be taken by the act, intituled, "An act for the further security of his Majesty's person, and the succession of the crown in the protestant line, and for extinguishing the hopes of the pretended prince of Wales,*

Forty five members to sit in the house of commons.

First parliament of *Great Britain*.

Members to take the oaths, &c.

W. & M. 1. c. 3.

1. Anne, stat. 1. c. 22.

“Wales, and all other pretenders, and their open and secret abettors,” and for declaring the association to be determined; at such time, and in such manner as the members of both houses of parliament of *England* are by the said respective acts directed to take, make, and subscribe the same, upon the penalties and disabilities in the said respective acts contained. And it is declared and agreed, That these words, *This realm, The crown of this realm, and The Queen of this realm*, mentioned in the oaths and declaration contained in the aforesaid acts, which were intended to signify the crown and realm of *England*, shall be understood of the crown and realm of *Great Britain*; and that in that sense the said oaths and declaration be taken and subscribed by the members of both houses of the parliament of *Great Britain*.”

ARTICLE XXIII.

Privileges of
the sixteen
peers;

and of all the
peers of Scot-
land.

“That the aforesaid sixteen peers of *Scotland* mentioned in the last preceding article, to sit in the house of lords of the parliament of *Great Britain*, shall have all privileges of parliament, which the peers of *England* now have, and which they, or any peers of *Great Britain* shall have after the union, and particularly the right of sitting upon the trials of peers: and in case of the trial of any peer, in time of adjournment, or prorogation of parliament, the said sixteen peers shall be summoned in the same manner, and have the same powers and privileges at such trial, as any other peers of *Great Britain*. And that in case any trials of peers shall hereafter happen, when there is no parliament in being, the sixteen peers of *Scotland*, who sat in the last preceding parliament, shall be summoned in the same manner, and have the same powers and privileges at such trials, as any other peers of *Great Britain*: And that all peers of *Scotland*, and their successors to their honours and dignities, shall, from and after the union, be peers of *Great Britain*, and have rank and precedence next and immediately after the peers of the like orders and degrees in *England* at the time of the union, and before all peers of *Great Britain* of the like orders and degrees, who may be created after the union, and shall be tried as peers of *Great Britain*, and shall enjoy all privileges of peers, as fully as the peers of *England* do now, or as they, or any other peers of *Great Britain*, may hereafter enjoy the same, except the right and privilege of sitting in the house of lords, and the privileges depending thereon, and particularly the right of sitting upon the trials of peers.”

ARTICLE XXIV.

One great seal.

Seal in Scot-
land.

Privy seal,
&c. conti-
nued.

“That from and after the union, there be one great seal for the united kingdom of *Great Britain*, which shall be different from the great seal now used in either kingdom: and that the quartering the arms, and the rank and precedence of the lyon king of arms of the kingdom of *Scotland*, as may best suit the union, be left to her Majesty: and that in the mean time, the great seal of *England* be used as the great seal of the united kingdom, and that the great seal of the united kingdom be used for sealing writs to elect and summon the parliament of *Great Britain*, and for sealing all treaties with foreign princes and states, and all publick acts, instruments and orders of state, which concern the whole united kingdom, and in all other matters relating to *England*, as the great seal of *England* is now used: and that a seal in *Scotland* after the union be always kept and made use of in all things relating to private rights or grants, which have usually passed the great seal of *Scotland*, and which only concern offices, grants, commissions, and private rights within that kingdom; and that until such seal shall be appointed by her Majesty, the present great seal of *Scotland* shall be used for such purposes: and that the privy seal, signet, caffer, signet of the justiciary court, quarter seal, and seals of courts now used in *Scotland* be continued;

continued; but that the said seals be altered and adapted to the state of the union, as her Majesty shall think fit; and the said seals, and all of them, and the keepers of them, shall be subject to such regulations as the parliament of *Great Britain* shall hereafter make. And that the crown, scepter, and sword of state, the records of parliament, and all other records, rolls and registers whatsoever, both publick and private, general and particular, and warrants thereof, continue to be kept as they are within that part of the united kingdom now called *Scotland*; and that they shall so remain in all time coming, notwithstanding the union.

Regalia, records of parliament, &c.

ARTICLE XXV.

That all laws and statutes in either kingdom, so far as they are contrary to, or inconsistent with the terms of these articles, or any of them, shall, from and after the union, cease and become void, and shall be so declared to be, by the respective parliaments of the said kingdoms.

Laws inconsistent, void.

Anno quinto

A N N Æ Reginae.

C. A. P. XVII.

An act to repeal all the laws prohibiting the importation of foreign lace made of thread.

WHEREAS it is by experience found, That an act passed in the parliament holden at Westminster, in the thirteenth and fourteenth years of the reign of his late majesty King Charles the Second, intituled, An act prohibiting the importation of foreign bone lace, cut work, embroidery, fringe, and strings, buttons, and needle work, as also divers other acts heretofore made, prohibiting or restraining the importation of foreign lace, or for rendering the laws more effectual for preventing the importation of foreign lace, have obstructed the exportation and vending or selling of the woollen manufactures of England, in the Spanish Low Countries, and other places abroad: now for the remedy thereof, be it enacted, and it is hereby enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the aforesaid act of the thirteenth and fourteenth years of the reign of King Charles the Second, and also all and every other act and acts of parliament whatsoever which prohibit or restrain the importation, vending, or selling of foreign lace, be henceforth repealed so far forth as the said acts relate to foreign lace made of thread in the said Spanish Low Countries, or in any other place not within the dominions of the French King; and that the afore-mentioned acts, and every clause, matter, and thing in them contained, so far as they relate to such foreign lace made of thread (except as is before excepted) be and are hereby repealed and made void.

13 & 14 Car. 2. c. 13.

All acts which prohibit the importation of foreign lace, repealed.

II. Provided nevertheless, That nothing in this act contained shall any ways extend, or be construed to extend, to permit or allow of the importation of lace made in any the dominions of the French King, or in any of the lands, towns, or countries in the possession of the duke of Anjou, so long as they shall remain or continue in the possession of the said French King or duke respectively.

Not to extend to lace made in the French King's, or duke of Anjou's dominions.

Anno quinto

A N N Æ Reginae.

C A P. XIX.

An act for continuing the duties on low wines and spirits of the first extraction, and the duties payable by hawkers, pedlars, and petty chapmen, and part of the duties on stamp vellum, parchment, and paper, and the late duties on sweets, and the one third subsidy of tonnage and poundage, and for settling and establishing a fund thereby, and by the application of certain overplus monies, and otherwise, for payment of annuities to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and seven, and other uses therein expressed.

Additional
subsidies,
tonnage,
coals, &c.
4 Ann. c. 6.

Further con-
tinued.

Commission-
ers, &c. to be
appointed,

and compute
weekly, and
perform their
duties,

SECT. VIII. **A**ND be it enacted by the authority aforesaid, That the additional subsidies of tonnage and poundage, and other duties, which in and by the act of the fourth year of her Majesty's reign, intituled, *An act for continuing an additional subsidy of tonnage and poundage, and certain duties upon coals, culm, and cynders, and additional duties of excise, and for settling and establishing a fund thereby, and by other ways and means, for payment of annuities to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and six, and other uses therein mentioned,* were granted and continued to be paid for and upon all wines, which from and after the eighth day of March, one thousand seven hundred and six, during the term of ninety eight years from thence next ensuing, should be imported or brought into the kingdom of England, dominion of Wales, and town of Berwick upon Tweed; and for and upon all manner of goods and merchandizes, which from and after the said eighth day of March, one thousand seven hundred and six, during the said term of ninety eight years, should be imported or brought into this realm, or any of her Majesty's dominions to the same belonging, by way of merchandize (except as therein is excepted) shall, by virtue of this act, be further continued, and be due and payable to her Majesty, her heirs and successors, from the expiration of the said several terms of ninety eight years, for the term of one whole year, from thence next and immediately ensuing, for the uses and purposes in this act expressed; which additional subsidies and duties so continued for one year, and all arrears thereof, shall be raised, levied, and paid by the same rules, and with such drawbacks and allowances, and subject to such penalties and forfeitures, and in such manner and form, as by the said act of the fourth year of her said Majesty's reign, are prescribed and enacted in relation to the like subsidies or duties thereby granted.

XIII. And to the end all the monies by this act appropriated for payment of the annuities to be purchased on this act, may be duly and certainly raised and brought into the receipt of the Exchequer for that purpose; it is hereby further enacted, That from time to time, during the continuance of this act, there shall be continued or appointed commissioners, receivers general, comptrollers, collectors, and other proper officers, for raising the several rates and duties by this act intended for the payment of the annuities to be purchased thereupon, and for keeping the accounts of the same; and that the respective commissioners or chief managers thereof, shall from time to time, weekly, compute and ascertain the monies of each branch of the said rates and duties, which ought to be paid into the Exchequer on every Wednesday, or on the subsequent day, not being an holiday, as aforesaid; and that all commissioners, receivers general, comptrollers, collectors, and other officers, who are or shall be concerned in the managing, raising, and levying

levying, receiving, collecting, or paying the same, or in keeping the accounts thereof, shall perform their several and respective duties therein, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein; or for detaining, diverting, or misapplying any part of the said monies, as are prescribed and to be inflicted by virtue of an act of parliament made and passed in the ninth year of the reign of his said late majesty King William the Third, intituled, *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect in relation to the duties upon salt, and other duties upon stamp vellum, parchment, and paper, thereby granted; or for detaining, diverting, or misapplying any part of the monies which were granted by the act last-mentioned.

on penalty.

9 & 10 W. 3.
c. 44.

Anno quinto

A N N Æ Reginae.

C A P. XXVII.

An act for continuing several subsidies, impositions, and duties, and for making provisions therein mentioned to raise money by way of loan for the service of the war, and other her Majesty's necessary and important occasions, and for ascertaining the wine measure.

Most gracious Sovereign;

WE your Majesty's most dutiful and loyal subjects, the commons of England in parliament assembled, duly considering how necessary it is that a full and ample provision be made for enabling your Majesty to carry on the present war with success; and that your Majesty's supply for that purpose, and for other your Majesty's necessary and important occasions, be sufficient and compleat; have cheerfully and unanimously given and granted; and do by this act give and grant unto your Majesty the subsidies, impositions, and duties herein after mentioned, for the terms herein after expressed; and do most humbly beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the subsidies of tonnage and poundage, and other duties and sums of money payable upon wines, goods and merchandizes imported, which were given and granted unto his late majesty King Charles the Second for his life, by an act of parliament made in the twelfth year of his reign, intituled, *A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandizes exported and imported* and which by several subsequent acts of parliament were continued until the first day of August, one thousand seven hundred and six, and by an act of the first year of her Majesty's reign, intituled, *An act for making good deficiencies, and for preserving the publick credit*, are granted to continue until the first day of August, one thousand seven hundred and ten, shall, by virtue of this act, be further continued and be paid and payable to her Majesty, her heirs and successors, for and upon all wines, goods, and merchandizes whatsoever, which shall be imported or brought into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, at any time or times between the last day of July, one thousand seven hundred and ten, and the first day of August, one thousand seven hundred and twelve; and that the said act made in the twelfth year of the reign of King Charles the Second, and every article, rule, and clause therein mentioned, or thereby referred to, shall be of full force

Tonnage and poundage inwards continued,

12 Car. 2. c. 4.

1 Anne, stat. 1. c. 13.

to 1 Aug.
1712.
1 Geo. 1. c. 12.
12 Car. 2. c. 4.
Duties how levied.
6 Ann. c. 21.

and effect, for raising, levying, and recovering the said subsidies and duties hereby granted and continued, for and upon all wines, goods, and merchandizes imported, and all arrears thereof, according to the true meaning of this act, as fully and in like manner as if the same were particularly and at large recited and set down in the body of this act.

Acts continued.

12 Car. 2. c. 19.

13 & 14 Car. 2. c. 11.

22 Car. 2. c. 13.

25 Car. 2. c. 6.

25 Car. 2. c. 7.

1 Jac. 2. c. 19.

8 & 9 W. 3. c. 34.

9 & 10 W. 3. c. 30.

11 & 12 W. 3. c. 20.

12 Car. 2. c. 4.

Except clauses intended to be perpetual.

Acts continued.

Duties on wines and vinegar, to continue to 1 Aug. 1712. 1 Jac. 2. c. 3.

1 Ann. stat. 1. c. 13.

II. Provided always, and be it further enacted by the authority aforesaid, That an act of parliament made in the twelfth year of the reign of the said King Charles the Second, intituled, *An act to prevent frauds and concealments of his Majesty's customs and subsidies*; as also an act made in the fourteenth year of the reign of the said late King Charles the Second, intituled, *An act for preventing frauds and abuses in his Majesty's customs*; and also an act made in the two and twentieth year of the reign of the said late King Charles the Second, intituled, *An act for the improvement of tillage, and the breed of cattle*; and also one other act made in the five and twentieth year of the reign of the said late King Charles the Second, intituled, *An act for taking off aliens duties upon commodities of the growth, product, and manufacture of the nation*; and also one other act made in the said five and twentieth year of the reign of the said late King Charles the Second, intituled, *An act for the encouragement of the Greenland and Eastland traders, and for the better securing the plantation trade*; and also one other act made in the first year of the reign of King James the Second, intituled, *An additional act for the improvement of tillage*; and one act made in the eighth year of the reign of his late majesty King William the Third, intituled, *An act for the lessening the duty upon tin and pewter exported, and granting an equivalent for the same by a duty upon drugs*; and another act of the ninth year of his reign, *For increasing his Majesty's duties upon lustrings and alomodes*; and one act made in the eleventh year of his reign, intituled, *An act for taking away the duties upon the woollen manufactures, corn, grain, bread, biscuit and meal exported*; and all clauses and directions whatsoever contained therein, or in any other act or acts of parliament now in force concerning the said subsidy of tonnage and poundage, and other sums of money upon merchandize imported, which were granted in the twelfth year of the reign of King Charles the Second, as aforesaid, shall be of full force and effect until the said first day of August, which shall be in the year of our Lord one thousand seven hundred and twelve.

III. Provided nevertheless, and be it declared and enacted, That nothing herein contained shall be construed or taken to determine any articles or clauses in any of the last-mentioned acts, hereby enacted to be in force until the said first day of August, one thousand seven hundred and twelve, which were appointed and intended to be perpetual, or which were continued by any act of parliament for any time which will not expire by or before the said first day of August, one thousand seven hundred and twelve: but that the same, and every of them, shall continue and remain in force as if this present act had not been made: but such of the said acts, and such clauses in any of them, as would otherwise determine before the said first day of August, one thousand seven hundred and twelve, shall hereby be revived, and stand, continue, and be in force until the said first day of August, one thousand seven hundred and twelve, and no longer.

IV. And be it further enacted by the authority aforesaid, That the several impositions and duties upon wines and vinegar, granted by an act made in the first year of the reign of his said late Majesty King James the Second, intituled, *An act for granting to his Majesty an imposition upon all wines and vinegar imported between the four and twentieth day of June, one thousand six hundred eighty and five, and the four and twentieth day of June, one thousand six hundred ninety and three*; which said act, by several subsequent acts of parliament, was continued until the first day of August, one thousand seven hundred and six; and by the said act of the first year of her Majesty's reign, intituled, *An act for making deficiencies, and preserving the public credit*, are granted to continue until the first day of August, one thousand seven hundred and ten, shall, by virtue of this

act, be further continued to her Majesty, her heirs and successors, from the last day of July, one thousand seven hundred and ten, to the first day of August, one thousand seven hundred and twelve, and no longer; and that the said act so made in the first year of the reign of the said late King James the Second, and all powers, provisions, penalties, articles, and clauses therein contained, for or concerning the said impositions on wines and vinegar, shall continue and be in full force and effect until the said first day of August, one thousand seven hundred and twelve, and shall be applied, practised, and executed for raising, levying, collecting, answering, and paying the said duties upon wine and vinegar, hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if all and every the clauses, matters, and things in the said act of the first year of the reign of the said King James the Second, contained, had been again repeated in this act, and particularly enacted.

1 Jac. 2. c. 3.

V. And be it further enacted by the authority aforesaid, That the rates, duties, and impositions upon all sorts of tobacco, granted by an act made in the first year of the reign of the said late King James the Second, intituled, *An act for granting to his Majesty an imposition upon all tobacco and sugar imported between the four and twentieth day of June, one thousand six hundred eighty and five, and the twenty fourth day of June, one thousand six hundred ninety and three*; which said act, as for and concerning the said duties and impositions upon tobacco only, by several subsequent acts of parliament, was continued until the first day of August, one thousand seven hundred and six; and by the said act of the first year of her Majesty's reign, intituled, *An act for making good deficiencies, and preserving the publick credit*, are granted to continue until the first day of August, one thousand seven hundred and ten, shall, by virtue of this act, be further continued and paid to her Majesty, her heirs and successors, from the last day of July, one thousand seven hundred and ten, to the first day of August, one thousand seven hundred and twelve, and no longer.

Duties on tobacco continued to 1 Aug. 1712.
1 Jac. 2. c. 4.

1 Ann. stat. 2. c. 13.

VI. Provided always, and be it enacted and declared by the authority aforesaid, That the said duty upon tobacco, which shall be imported during the term hereby granted, and all arrears thereof, shall be secured, collected, raised, levied, answered, and paid to her Majesty, in such method, and with such discount and allowances, and according to such rules and directions as are mentioned, referred to, or prescribed as to the duties or impositions upon tobacco, in and by the act made in the parliament holden in the seventh and eighth years of the reign of King William the Third, intituled, *An act for continuing several duties granted by former acts upon wine, vinegar, and upon tobacco, and East India goods, and other merchandizes imported, for carrying on the war against France*, and not otherwise.

To be levied as by 7 & 8 W. 3. c. 10.

VII. And be it further enacted by the authority aforesaid, That the several additional and other rates, impositions, duties, and charges upon the several sorts of goods and merchandizes, granted by an act made in the second year of the reign of King William the Third and Queen Mary, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandizes, to be imported after the five and twentieth day of December, one thousand six hundred and ninety*; and which thereby, and by several subsequent acts of parliament, were continued until the first day of August, one thousand seven hundred and six; and by the said act of the first year of her Majesty's reign, intituled, *An act for making good deficiencies, and preserving the publick credit*, are granted to continue until the first day of August, one thousand seven hundred and ten; shall be further continued to her Majesty, her heirs and successors, from the last day of July, one thousand seven hundred and ten, to the first day of August, one thousand seven hundred and twelve, and no longer; and that the said act made in the second year of their said late Majesties reign, concerning East India goods and other things therein charged, and all powers,

Duties on East India goods, &c, continued to 1 Aug. 1712.
2 W. & M. sess. 2. c. 4.

1 Ann. stat. 2. c. 13.

Except where
alterations are
made.

7 & 8 W. 3.
c. 10.

New impost
continued to
1 Aug. 1712.
4 & 5 W. &
M. c. 5.

1 Ann. stat. 1.
c. 13.

Exception.

Alterations
made by acts
to be observed.

Duties on
whale-fins,
&c.
9 & 10 W. 3.
c. 45.

powers, provisions, penalties, articles, and clauses therein contained, shall continue, and be of full force and effect, until the said first day of *August*, one thousand seven hundred and twelve, and shall be applied, practised, and executed for the raising, levying, collecting, answering, and paying the said respective duties hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if the said last-mentioned act, and all and every the clauses, matters, and things therein contained, had been again repeated, and particularly enacted; except only as to such part of the said acts concerning the said impositions on wines, vinegar, tobacco, *East India* goods, and other merchandizes imported, touching which other provisions or alterations are made by any act or acts of parliament now in being; which other provisions or alterations are to be observed, and to continue during the continuance of this present act; and the said act, intituled, *An act for continuing several duties granted by former acts upon wine and vinegar, and upon tobacco, and East India goods and other merchandizes imported, for carrying on the war against France*; and every article, clause, matter, and thing, therein contained, for the raising, levying, securing, answering, and paying, the impositions and duties on the merchandizes and commodities thereby charged, and which are by this act continued, shall be of full force and effect until the said first day of *August*, one thousand seven hundred and twelve.

VIII. And be it further enacted by the authority aforesaid, That the additional and other rates, duties, impositions and charges, upon the several sorts of goods and merchandizes granted by an act of parliament made in the fourth year of their said late Majesties reign, intituled, *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, for the prosecuting of the present war against France*, which by several subsequent acts of parliament were continued until the first day of *August*, one thousand seven hundred and six, and by the said act of the first year of her Majesty's reign, intituled, *An act for making good deficiencies, and preserving the publick credit*, are granted to continue until the first day of *August*, one thousand seven hundred and ten, shall, by virtue of this act, be further continued, and be paid and payable to her Majesty, her heirs and successors, from the last day of *July*, one thousand seven hundred and ten, to the first day of *August*, one thousand seven hundred and twelve, and no longer; and that the said act last-mentioned, and all powers, provisions, penalties, articles, and clauses therein contained, (except as herein after is excepted and provided) as for and concerning the said rates, duties, and impositions, shall continue and be of full force and effect until the said first day of *August*, one thousand seven hundred and twelve; and shall be applied, practised, and executed for the raising, levying, collecting, answering, and paying the said duties hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as if the said last-mentioned act, and all and every the clauses, matters, and things therein contained, had been again repeated, and particularly enacted in this present act.

IX. Provided also, That in all cases where any other provision or alteration is made by any act or acts of parliament now in being, in or about any other matter or thing contained in the said act of parliament for the impositions last-mentioned, such other provisions or alterations shall be observed, during the continuance of the term hereby granted; any thing herein contained to the contrary notwithstanding.

X. And it is hereby further enacted, That the several impositions and duties for and upon all whale-fins imported, which by an act of parliament in the ninth year of the reign of his said late majesty King *William the Third*, intituled, *An act for taking away half the duties imposed on glass wares, and the whole duties laid on stone and earthen wares, and tobacco pipes, and for granting in lieu thereof new duties on whale fins and Scotch linens*, were granted to his said late majesty King *William*; and by an act of the first year of her Majesty's

Majesty's reign, were continued until the first day of *August*, one thousand seven hundred and ten, shall be, and are hereby continued to her Majesty, her heirs and successors, from the last day of *July*, one thousand seven hundred and ten, to the first day of *August*, one thousand seven hundred and twelve, and no longer; and shall be raised, levied, collected, and paid, in such manner and form, and by such ways and means, and under such penalties as are mentioned in the said act for granting the said impositions on whale-fins and *Scotch* linens; which act, with all the powers, provisos, penalties, articles, and clauses therein contained, or thereby referred to, shall continue and be in full force until the said first day of *August*, one thousand seven hundred and twelve, and shall be applied, practised, and put in execution, for raising and levying the said duties on whale-fins, hereby continued, and all arrears thereof, as fully and effectually as if all the clauses, matters, and things, therein contained, concerning the said duties on whale-fins, were repeated, and again enacted in the body of this present act.

Continued to
1 Aug. 1712.
1 Ann. stat. 1.
c. 13.

XI. And whereas the said subsidies of tonnage and poundage, and the said other duties granted therewith, in the twelfth year of King Charles the Second, as aforesaid; and the said impositions on wines, vinegar, and tobacco, which were first granted to King James the Second, in the first year of his reign; and the said impositions on East India goods, and other goods charged therewith, which were first granted to their late majesties King William and Queen Mary, in the second year of their reign; and the said additional impositions which were first granted to them in the fourth year of their reign; and the said duties on whale-fins imported, which were granted to his said late majesty King William, in the ninth year of his reign, were by the said act of the first year of her Majesty's reign, intitled, An act for making good deficiencies, and preserving the publick credit, continued as aforesaid, until the said first day of *August*, one thousand seven hundred and ten, in the manner therein mentioned; and the said subsidies, impositions, and duties arising by the said act of the first year of her Majesty's reign, are thereby made subject and liable to the satisfaction of the principal and interest monies therein mentioned, great part of which principal monies do still remain unsatisfied, and are (together with all the interest due, and to grow due thereupon) to be paid and discharged in the first place out of the subsidies, impositions, and duties granted or continued by the act last mentioned:

12 Car. 2. c. 4.
1 Jac. 2. c. 3.
1 Jac. 2. c. 4.
2 W. & M.
11. 2. c. 4.
4 & 5 W. & M. c. 5.
9 & 10 W. 3. c. 45.
1 Ann. stat. 1. c. 13.

Now it is hereby further declared and enacted by the authority aforesaid, That from and immediately after the time that all the principal and interest monies, which by the said act of the first year of her Majesty's reign, for making good deficiencies, and preserving the publick credit, are charged upon the several subsidies, duties, and impositions last mentioned, shall be fully paid off and satisfied, or that sufficient money shall be reserved in the Exchequer for that purpose, then the aforesaid subsidies, duties, and impositions last mentioned, to arise by the said act of the first year of her Majesty's reign, for the remainder of the several terms thereby granted, and therein then to come and unexpired (except the necessary charges of raising, levying, collecting, and accounting for the same) shall from time to time be paid into the receipt of the Exchequer distinctly, for the purposes in this present act expressed, and for no other use, intent, or purpose whatsoever.

After principal and interest monies by 1 Ann. stat. 1. c. 13. are paid off, remainder to be paid into the Exchequer for uses in this act:

XVII. And to the end the contents of the wine gallon, whereby the duties hereby granted are to be levied, may be ascertained and known to all her Majesty's subjects, and that all disputes and controversies touching the wine measures, according to which any customs, subsidies, or other duties, are, from and after the first day of *May*, one thousand seven hundred and eleven, to be paid or payable to her Majesty, her heirs or successors, may be settled, be it further enacted and declared by the authority aforesaid, That any round vessel (commonly called a cylinder) having an even bottom, and being seven inches diameter throughout, and six inches deep from the top of the inside to the bottom, or any vessel containing two hundred thirty one cubical inches, and no more, shall be deemed and taken to be a lawful wine

Wine gallon ascertained.

A cylinder.

252 gallons a
ton of wine ;
126 a butt or
pipe ;
63 a hoghead.

gallon ; and it is hereby declared, That two hundred fifty two gallons, consisting each of two hundred thirty one cubical inches, shall be deemed a ton of wine, and that one hundred twenty six such gallons shall be deemed a butt or pipe of wine, and that sixty three such gallons shall be deemed an hoghead of wine.

Anno quinto

A N N Æ Reginae.

C A P. XXIX.

An act for ease of her Majesty's subjects in relation to the duties upon salt, and for making the like allowances upon the exportation of white herrings, flesh, oatmeal, and grain called beer, alias bigg, as are to be made upon exportation of the like from Scotland.

Allowances
for salt carried
coastwise.

*This clause explained by
6 Ann. c. 12.
s. 1.*

Allowances
for white her-
rings export-
ed.

*Further provi-
sion relating
hereto, 6 Ann.
c. 12. s. 3.*

SECT. IV. **A**ND *whereas salt carried coastwise is or may be liable to waste,* be it enacted by the authority aforesaid, That any merchant or person who, from and after the said first day of May, one thousand seven hundred and seven, shall ship any *English* salt, or rock salt, to be carried coastwise, (*viz.*) from one port of *England* or *Wales*, or the port of *Berwick upon Tweed*, to any port of *England* or *Wales*, or *Berwick upon Tweed*, the duties having been paid, or secured to be paid, according to former laws, shall have an allowance made to him, after the rate of three bushels for every forty bushels of *English* white salt, and after the rate of one bushel and an half for every forty bushels of *English* rock salt so shipped to be carried coastwise, and proportionably for a greater or less quantity, in consideration of the ordinary waste in the carriage thereof, which allowance shall be made but once for the same salt, although such salt be carried from several ports coastwise, as aforesaid, and the proper officer of the port, where such salt or rock salt shall be first shipped to be carried coastwise, shall not only express the said allowance on the coast cocquet or transire for the same, but also give *gratis* to the said merchant, or other person there shipping the same, a certificate under hand and seal, of the number of bushels of salt so shipped, and how much the allowance hereby directed to be made at the rates aforesaid doth amount to, which certificate being produced to the officer who first received the duties of the said salt, or took security for the same, the officer last-mentioned shall repay so much money as he received for duties of the said salt, or rock salt, as is to be allowed for waste, as aforesaid ; and if the duties thereof shall not then have been paid in money, then the said officer shall discount the said allowance for waste on the said security.

VI. And be it further enacted by the authority aforesaid, That for all white herrings, which shall, from and after the said first day of May, one thousand seven hundred and seven, be exported from any port or place in the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, to parts beyond the seas, by any person or persons whatsoever, there shall be the like allowances as are to be made upon the exportation of white herrings from *Scotland*, to be paid by the officer appointed to collect the duties upon salt in the same port from whence any such herrings shall be exported, within thirty days after a demand thereof, on a debenture to be prepared by the collector of the customs where such herrings shall be entered out for exportation, and verified by the person executing the office of searcher in such port, as to the quantity of herrings actually shipped, and that the same were well cured, and merchantable, and full packed, and that the oath of the exporter or agent be first taken before the principal officers of the said port, before the debenture be allowed, who are hereby required and im-

powered to give the said oath, That the herrings in such debenture mentioned were cured with salt, for which the duties had been paid, and not drawn back, and that the same is really exported to parts beyond the seas, and not relanded or intended to be relanded in *England, Wales, or Berwick upon Tweed*; for which debenture no fee or reward shall be taken; and in case the officer hereby directed to pay such debenture, shall not have sufficient money in his hands to pay the same, then upon certificate thereof by him made (which certificate he is hereby required to give the party *gratis*) the principal commissioners for managing her Majesty's revenue of excise upon salt for the time being, shall be chargeable with the said payment, to be made in course out of the first money in their hands arising out of the duties upon salt; and that it shall and may be lawful for the officers of the said duties on salt, in the several and respective ports of the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, upon the exportation of any herrings, as aforesaid, and before the same shall be laid on board for exportation, to mark any cask, barrel, or other vessel, wherein any such herrings shall be exported, to the intent it may be known that such herrings have been exported, and allowances obtained on exportation thereof, in case the same, or any part thereof, shall be relanded and reimported.

VII. And be it further enacted by the authority aforesaid, That in case any such herrings shall, after the same shall be exported, be relanded or reimported, all the said herrings so relanded or reimported shall be forfeited and lost, and twenty shillings *per barrel* for every barrel thereof, and so in proportion for a greater or lesser quantity, to be recovered of the importer or proprietor thereof.

Exported and relanded, forfeited, and 20s. per barrel.

VIII. And be it enacted by the authority aforesaid, That for every barrel of salted beef or pork, which shall be exported for sale from any port of this kingdom, dominion of *Wales*, or town of *Berwick upon Tweed*, to parts beyond the seas, after the said first day of *May*, one thousand seven hundred and seven, by any person or persons whatsoever, there shall be for each barrel the like allowances as are to be allowed upon exportation of such beef and pork exported from *Scotland*, which allowance shall be paid by the officer appointed to collect the duties upon salt, in the same port from whence any such beef or pork shall be exported, within thirty days after demand thereof, on a debenture to be prepared by the collector of the customs where such beef or pork shall be entred out for exportation, and verified by the person executing the office of searcher in such port, as to the quantity of beef and pork actually shipped for sale, and that the same is good and merchantable, and that the oath of the exporter or agent be first taken before the principal officers of the said port, before the debenture be allowed, who are hereby required and impowered to give the said oath, That the beef or pork in such debenture mentioned, was salted with salt for which the duties had been paid, and not drawn back, and that the same is really exported to parts beyond the seas for sale, and that any part thereof was not spent, or intended to be spent for the ship's use, and was not relanded, or intended to be relanded; for which debenture no fee or reward shall be taken: and in case the officer hereby directed to pay such debenture, shall not have sufficient money in his hands to pay the same, then upon certificate thereof by him made, (which certificate he is hereby required to give the party *gratis*) the principal commissioners for managing her Majesty's revenues of excise upon salt for the time being, shall be chargeable with the said payment, to be made in course out of the first money in their hands arising out of the duties upon salt: and that it shall and may be lawful for the officers for the said duties on salt, in the several and respective ports of the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, upon the exportation of any beef or pork, and before the same shall be laid on board for exportation, to mark any cask, barrel, or other vessel wherein any such beef or pork shall be exported, to the intent it may be known that such beef or pork has been exported,

Allowances for salted beef or pork exported, &c. 1s. 6d. to be paid per barrel: 3 Geo. 2. c. 20. s. 16. Revised by 5 Geo. 2. c. 6.

exported, and allowances obtained on exportation thereof, in case the same or any part thereof, shall be reloaded or reimported.

Exported and reloaded, forfeited, and 40 s. per barrel.

IX. And be it further enacted by the authority aforesaid, That in case any beef or pork shall, after the same shall be exported, be reloaded or reimported, all the said beef or pork so reloaded or reimported shall be forfeited and lost, and forty shillings *per* barrel for every barrel thereof, and so in proportion for a greater or lesser quantity, to be recovered of the importer or proprietor thereof.

Allowances for oatmeal and beer *alias* bigg, exported, &c.

X. And whereas by the aforesaid articles of union, it is provided, That from and after the union there shall be certain allowances for all oatmeal, and grain called beer, exported from Scotland, be it enacted by the authority aforesaid, That for all oatmeal, and grain called beer *alias* bigg, which from and after the said first day of May, one thousand seven hundred and seven, shall be exported from any port of this kingdom of England, dominion of Wales, or town of Berwick upon Tweed, to parts beyond the seas, by any merchant, or other person or persons whatsoever, there shall be the like *premium* given upon the exportation thereof, as is to be given upon exportation of oatmeal and beer from Scotland; such merchant or other person first bringing a certificate in writing under his or their hands, containing the quantity of such oatmeal, or beer *alias* bigg, so shipped, to the collector or other person appointed, or to be appointed for the time being, to collect the duties or rates arising by customs within any such port, and making proof of such certificate by one or more credible person or persons upon their oaths, (which oaths the said collector, or other person, is hereby authorized and required to administer) and giving bond in the sum of ten pounds at least for every ton of oatmeal so shipped, consisting of twenty hundred weight, and for every forty bushels of beer *alias* bigg, so shipped, and so proportionably for a greater or lesser quantity, That the same shall be so exported to parts beyond the seas, and not be reloaded; which *premium*, every merchant, or other person so shipping off any such oatmeal, or beer *alias* bigg, and giving certificate and bond, as aforesaid, shall have and receive from such collector, or other person, as aforesaid, in any port respectively where the same shall be so shipped, out of her Majesty's revenue of the customs, and upon certificate returned under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known English merchants upon the place, that such oatmeal, or beer *alias* bigg, was there landed, or upon proof by credible persons that such oatmeal, or beer *alias* bigg, was taken by enemies, or perished in the seas; which proof being made, or certificate delivered to the collector, or other person, who took bond, as aforesaid, the said bond shall be delivered up to such merchant, or other person, or his order, to be cancelled, without any fee for the same.

Penalties, &c. how distributed.

XI. And be it enacted by the authority aforesaid, That all penalties and forfeitures given by this or any former law relating to the duties of excise upon salt, shall be distributed in manner following; (that is to say) one moiety thereof to the Queen, her heirs and successors, and the other moiety thereof to the officer or officers who shall seize, sue, or inform for the same, to be recovered by action of debt, bill, plaint, or information, in any of her Majesty's courts of record at Westminster.

Persons having exported salt to Ireland, entitled to a drawback.

XII. And be it enacted by the authority aforesaid, and it is hereby declared, That all and every person and persons who have exported any salt or rock salt, out of the kingdom England, dominion of Wales, or town of Berwick upon Tweed, and landed the same in the kingdom of Ireland, although the same was entered in England, on the exportation thereof, for other foreign parts, and afterwards landed in Ireland, such person or persons having so landed the same in Ireland, shall be intitled to a debenture or drawback of the said duty of such salt, notwithstanding the same was entered for other foreign parts: and all suits or prosecutions commenced, or to be commenced, against any person or persons having exported such salt or rock

rock salt for foreign parts, and landed the same, as aforesaid, shall cease and determine.

XIII. Provided always, and be it further enacted by the authority aforesaid, That, from and after the said first day of May, one thousand seven hundred and seven, there shall be no debenture made out or drawback allowed for any salt or rock salt landed in Ireland after the said first day of May, one thousand seven hundred and seven, unless the entry of the same salt at exportation be made for some port in the kingdom of Ireland.

But not henceforth, unless entry at exportation be made for some port in Ireland.

XIV. And whereas white salt and rock salt in the exportation from England to Ireland, are liable to waste, be it therefore enacted by the authority aforesaid, That from and after the said first day of May, upon producing such a certificate as is by law required, from the collector and proper officers of the port or place in Ireland, of the quantity of what white salt and rock salt was there landed, the exporter or proprietor of such white salt and rock salt shall have an allowance of four bushels for every forty bushels of white salt, and of two for every forty bushels of rock salt put on board in England in order to be exported to Ireland, in consideration of the ordinary waste in the carriage thereof; and a debenture or debentures shall be issued out gratis accordingly, by the collector or proper officer of the port or place in England, from whence such white salt or rock salt was exported, and the same shall be allowed or paid to the exporter or proprietor, in like manner as debentures are or shall be payable for salt exported.

Allowances for waste.

XV. And whereas by an act of parliament made in the first year of the reign of the late King William and Queen Mary, of blessed memory, intituled, An act for the encouraging the exportation of corn, it was amongst other things thereby enacted, That every such merchant by the said act described, shipping any malt or barley, rye or wheat, and giving certificate and bond as the said act directs, shall have and receive from the farmers, commissioners, collectors, or other persons appointed or to be appointed for the time being, to collect the duties and rates arising by customs, within any such port where the said corn shall be shipped off, for every quarter of barley or malt, ground or unground, two shillings and six pence; for every quarter of rye, ground or unground, three shillings and six pence; for every quarter of wheat, ground or unground, five shillings: and whereas since the making of the said act there have been divers quantities of malt made of wheat, some part whereof have been exported, and some doubts have arisen touching the bounty-money to be paid upon the exportation thereof, to the discouragement of the exportation of corn: and for clearing thereof, and for preventing future disputes touching the same; be it enacted by the authority aforesaid, That every merchant or other person exporting malt made of wheat, from and after the said first day of May, one thousand seven hundred and seven, shall have and receive of the said farmers, commissioners, or persons aforesaid, five shillings for every quarter of malt made of wheat, or wheat malt, ground or unground, to be paid by the respective persons in the said recited act mentioned.

1 W. & M. sess. 1. c. 12.

Exporters of malt to have 5s per quarter bounty-money.

XVI. And whereas by the several acts of parliament for laying duties on rock salt, and salt refined from rock salt, the exporters of the same draw back more money from the salt-revenue than they pay to her Majesty; for prevention thereof, be it enacted by the authority aforesaid, That from and after the said first day of May, one thousand seven hundred and seven, no person or persons who shall export rock salt, or salt refined from rock salt, shall have any other or greater allowance on prompt payment and exportation of the same, by way of debenture, than what really and bona fide was before paid for the duty of the said salt; and that no person giving bond and security for the said duty, payable within the time limited by law, and paying the same in twenty eight days after giving the said security, shall be intituled, on exportation from England, Wales, or Berwick, to any other advantage than to such a debenture shall discharge the bond and security only given for the payment of the said duty.

No exporters of rock salt, &c. to have any greater allowance, &c. on exportation than what was before paid for duty, &c.
10 & 11 W. 3. c. 22.
1 Ann. stat. 1. c. 21.
2 & 3 Ann. c. 14.
4 Ann. c. 12.

Importers of foreign salt chargeable with the duties for the full quantity cellared, &c.

XVII. *And whereas foreign salt imported is allowed to be cellared, or put into warehouses, and the duties thereof are to be paid or secured upon delivery, as in this act is mentioned; be it enacted by the authority aforesaid, That all merchants and other persons importing such foreign salt, from and after the first day of May, one thousand seven hundred and seven, shall be, and are hereby charged with the duties for the full quantity of salt so cellared, or put into warehouses; and if upon clearing any cellar or warehouse, in which the said salt was locked up, there be any want of the said quantity, the importer or importers of the said salt so wanting shall be answerable for the same; any thing herein contained to the contrary notwithstanding.*

Anno sexto

A N N Æ Reginae.

C A P. III.

An act for better securing the duties of East India goods.

9 & 10 W. 3.
c. 44.

WHEREAS by an act of parliament made in the ninth year of the reign of his late Majesty King William the Third, of glorious memory, intituled, An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies; it was enacted, That no company or particular person or persons who should have a right, in pursuance of the said act, to trade to the East Indies, or other the parts within the limits of the said act mentioned, should be allowed to trade thither, until sufficient security was first given, (which the commissioners of the customs in England, or any three or more of them for the time being, were thereby authorized and required to take, in the name, and to the use of his said late Majesty, his heirs and successors) That such company or particular persons should cause all the goods, wares, merchandizes, and commodities, which at any time or times afterwards, during the continuance of the said act, should be laden by or for them, or any of them, or for their or any of their accounts, in any ship or ships whatsoever bound from the East Indies, or parts within the limits mentioned in the said act, should be brought (without breaking bulk) to some port of England or Wales, and there be unladen and put on land, (the danger of the seas, enemies, pirates, restraints of princes and rulers, and barratry of seamen excepted:) and whereas the said act, and the security to be given in pursuance thereof, have been by experience found not to be sufficient to hinder and prevent the unloading or putting on shore in divers places and countries other than the kingdom of England or dominion of Wales, great quantities of goods brought from the East Indies, or some ports or places within the limits mentioned in the said recited act, to the great loss of her Majesty's customs, and the trade and navigation of this kingdom in general: and whereas some difficulties have arisen touching the acceptance of the security directed by the said act; be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the security to be hereafter given in pursuance of the said act, shall be after the rate of two thousand five hundred pounds for every hundred ton the ships or vessels shall be respectively let for, that shall be sent to the said East Indies, or other parts within the limits in the said act mentioned, and so proportionably for any lesser part than an hundred tons; and that the English company trading to the East Indies shall for each ship or vessel which shall be sent out from Great Britain, and employed by them, or for their account, give security as aforesaid, by their common seal; the condition whereof shall be in the form following, viz.

1500l. security to be given for every hundred ton that ships sent to the East Indies shall be let for.

Company to give such security.

WHEREAS

WHEREAS in pursuance of an act of parliament made in the ninth year of his late Majesty's reign, intituled, An act for raising a sum not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies, the ship whereof captain is master, of the burthen of tons, is, under the regulation of the said act, bound out upon a voyage to the East Indies, or other parts within the limits prescribed by the said act, with a cargo or loading of goods, upon account of the above bound English company, trading to the East Indies: the condition of this obligation is such, That if all the goods, wares, merchandizes, and commodities which shall at any time or times hereafter, during the continuance of this present intended voyage, be laden by or for the said company, or any of them, or for their, or any of their accounts in the said ship, from the said East Indies, or parts aforesaid, shall be, without breaking bulk, brought to some port of Great Britain, and there be unladen and put on land (the danger of the seas, enemies, pirates, constraint of princes and rulers, barratry of seamen, and necessary provisions, stores, and merchandizes, for the people and garrison of St. Helena, only for their own proper consumption, excepted) when this obligation shall be void, or else shall remain in full force, effect, and virtue.

Form of the condition.

II. And that besides the several and respective securities to be given by this or the said former act against breaking bulk, all the goods, wares, merchandizes, and commodities which shall be laden in the East Indies, or other the parts within the limits mentioned in the said act, upon any ship or vessel belonging to any of her Majesty's subjects, with intent to be transported out of and from the said East Indies, or other the parts within the limits aforesaid, the same shall be brought to some port of Great Britain, and there shall be unladen and put on shore (necessary provisions, stores, and merchandizes, for the people and garrison of St. Helena, for their own proper consumption only, excepted) and except also where the breaking of bulk or landing of goods in breach of this or the said former act shall happen to be by the danger of the seas, enemies, pirates, restraint of princes or rulers, or barratry of seamen, in pain of forfeiting all such goods which contrary to this act shall be landed elsewhere than in some port of Great Britain, or the value thereof, to be recovered, one moiety thereof to her Majesty, her heirs and successors, and the other moiety thereof to the person or persons who shall seize, inform, or sue for the same in any of her Majesty's courts of record at Westminster, wherein no essoin, protection, or wager of law shall be allowed:

All goods shipped in India, &c. to be unladen in Great Britain, except necessities for St. Helena:

Penalty on landing elsewhere.

Anno sexto

A N N Æ Reginae.

C A P. V.

an act for raising a further supply to her Majesty for the service of the year one thousand seven hundred and eight, and other uses, by sale of annuities charged on a fund, not exceeding forty thousand pounds per annum, to arise by appropriating several surplusses, and by granting further terms in the duties on low wines, and on hawkers, pedlars, and petty chapmen, the stamp duties, the one third subsidy, the duty on sweets, and one of the branches of excise, and by making other provision in this act mentioned.

CT. V. AND to the end there may be no failure in the payment of such annuities, or any of them, as shall be purchased upon this act at any time or times until the full expiration of the term of ninety nine

Duties on low
wines, &c.
5 Ann. c. 19.

on hawkers,
pedlars, &c.

5 Ann. c. 19.

Stamp duties,

and the one
third subsidy,

5 Ann. c. 19.

further conti-
nued for one
year more af-
ter the expi-
ration of their
respective
terms.

Sweets conti-
nued for 2
years longer.

nine years, for which the same are intended to be purchased, we your Majesty's said dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, have cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty the duties upon low wines, or spirits of the first extraction, and the duties to be paid by hawkers, pedlars, and petty chapmen, and the duties upon vellum, parchment, and paper, and the additional subsidy of tonnage and poundage, and the duty upon sweets, and the particular rates and duties upon excise hereafter in this act expressed, for and during such further term and terms of years respectively as are herein after mentioned: and do most humbly beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the authority aforesaid, That all and every such or the like duties for and upon all low wines, or spirits of the first extraction, as by the said act of the fifth year of her Majesty's reign were continued or granted for the term of ninety six years above-mentioned, shall, by virtue of this act, be further continued, and be paid and payable unto her Majesty, her heirs and successors, for and upon all low wines, and spirits of the first extraction, to be made or drawn by any distiller, or other person making or drawing spirits or strong waters for sale or exportation, within the kingdom of *Great Britain*, from and after the expiration of the said term of ninety six years, for and during the term of one whole year from thence next and immediately ensuing: and that all and every such and the like duties and sums of money to be paid by every hawker, pedlar, petty chapman, and such other persons as are described in one act of the ninth year of the reign of his said late majesty King *William*, for licensing hawkers and pedlars, and all the powers for granting such licences, which by the said act of the fifth year of her Majesty's reign are to continue for the like term of ninety six years, from the said twenty fourth day of *June*, one thousand seven hundred and ten, shall be further continued, and be paid and payable, and be put in execution by virtue of this act within the whole kingdom of *Great Britain*, from and after the expiration of the said term of ninety six years, during the term of one whole year from thence next and immediately ensuing: and that such of the duties upon vellum, parchment, and paper, as by the said act of the fifth year of her Majesty's reign were continued for the term of ninety six years from the last day of *July*, one thousand seven hundred and ten, shall, by virtue of this act, be further continued, and be due and payable to her Majesty, her heirs and successors, within and throughout the whole kingdom of *Great Britain*, from and after the expiration of the term of ninety six years last-mentioned, for and during the term of one whole year from thence next and immediately ensuing: and that the additional subsidies of tonnage and poundage, and other duties upon wines, goods and merchandizes, commonly called, the one third subsidy, which by the said act of the fifth year of her Majesty's reign, are granted and continued for the term of one whole year from the expiration of a term of ninety eight years, which commenced from the eighth day of *March*, one thousand seven hundred and six, shall, by virtue of this act, be further continued, and be due and payable to her Majesty, her heirs and successors, within and throughout the whole united kingdom of *Great Britain*, from the expiration of the said term of one year so granted and commencing as aforesaid, for and during the further term of one whole year from thence next and immediately ensuing: and that the duty upon sweets made for sale, which by the said act in the fifth year of her Majesty's reign, was granted for the term of ninety nine years, commencing from the twenty fourth day of *March*, one thousand seven hundred and six, shall, by virtue of this act, be further continued, and be paid and payable to her Majesty, her heirs and successors, within and throughout the united kingdom of *Great Britain*, from and after the expiration of the term of ninety nine years last-mentioned, for and during the further term of two years from thence next and immediately ensuing.

VI. And

VI. And it is hereby enacted, That the said several duties upon low wines, or spirits of the first extraction; and the said duties payable by hawkers, pedlars, petty chapmen, and others described as aforesaid; and the said rates and duties upon vellum, parchment, and paper; and the said additional subsidy of tonnage and poundage, and other duties upon wines, goods and merchandizes, by this act severally granted for a further term of one year as aforesaid; and the said duty upon sweets by this act granted for a further term of two years as aforesaid; and the said rates and duties of excise by this act granted for a further term of fifteen years as aforesaid, for the uses and purposes in this act expressed, be severally and respectively raised and levied by such rules and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such power of mitigation, and such respective drawbacks, allowances, and repayments, and in such manner and form as the like duties granted or continued by the said act of the fifth year of her Majesty's reign, or any of them respectively, are prescribed, enacted, or appointed to be raised or levied.

Former powers continued.

5 Ann. c. 19.

Anno sexto

A N N Æ Reginae.

C A P. VIII.

An act for encouraging the dressing and dying of woollen clothes within this kingdom, by laying a duty upon broad cloth exported white.

WHEREAS it has been found necessary towards supporting the woollen manufacture of this kingdom; that woollen cloth, commonly called broad cloth, be exported white: now to the intent that such exportation may not be prejudicial to the dressing or dying of woollen clothes within this kingdom, we your Majesty's most dutiful subjects, the commons of Great Britain, in parliament assembled, do humbly pray your majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That a duty of five shillings shall be paid to her Majesty, her heirs and successors, for every white woollen cloth, commonly called broad cloth, which shall be exported out of this kingdom to foreign parts.

Duty of 5 s. to be paid for every broad cloth exported. Continued for thirty two years by 9 Ann. c. 6. and perpetuated by 3 Geo. 1. c. 6.

II. And be it further enacted by the authority aforesaid, That if any person or persons shall export, or ship on any boat or vessel, in order to exportation into foreign parts, any white woollen cloth or clothes, commonly called broad cloth, without first paying the duty aforesaid, such person or persons shall forfeit every such cloth or clothes, which shall be so shipped in order to exportation, contrary to the intent and meaning of this act, or the value of such cloth or clothes; one moiety thereof to her Majesty, her heirs and successors; the other moiety to such person as shall seize, inform, or sue for the same.

Cloth shipped before duty paid, forfeited.

Anno sexto

A N N Æ Reginae.

C A P. IX.

An act for the exportation of white woollen cloth.

Patent granted 6 Eliz. to the Hamborough company.

Patent 28 Car. 2. to the Countess of Portland for twenty one years.

All white woollen cloth whatever made in Great Britain, &c. may be exported.

WHEREAS by an act of parliament made in the fourteenth and fifteenth years of the reign of King Henry the Eighth, intituled, Touching worsted weavers of Tarmouth and Lynn, it is amongst other things enacted, That no person or persons any time after convey or transport into any of the parts beyond the sea, any manner of clothes or worsteds before the same clothes be shorn, dyed, coloured, and calendred, upon pain of forfeiting the value thereof: and whereas in the sixth year of the reign of Queen Elizabeth a patent was granted to the Hamborough company for ever, with liberty to export thirty thousand clothes, though not wrought or dressed, twenty five thousand whereof to be above the value of three pounds, and under the value of six pounds per cloth: and the other five thousand to be above the value of four pounds per cloth: and whereas in the eight and twentieth year of the reign of King Charles the Second another patent was granted to Sir James Hayes and Sir Peter Apſley, knights, in trust for the late countess of Portland, for the term of one and twenty years, to licence the exportation of all manner of woollen clothes, white as well as coloured, though not barbed, rowed, shorn or dressed, without limitation as to price or number, with power to agree and compound with the exporter for the quantum to be paid them for the licence to export the same: and whereas the last mentioned patent expired in or about the month of May, in the year of our Lord one thousand seven hundred and seven, since the expiration of which said patent, the officers of her Majesty's customs have put a stop to the exportation of all white clothes; and some doubts have arisen whether the same may be exported, notwithstanding the many good laws that have been made for the encouragement of the woollen manufacture: and whereas there are great quantities of white woollen clothes now ready to be shipped off, and exported into parts beyond the sea, where there is a great demand for the same, and it hath been the wisdom of this nation in all ages to give all due encouragement to the woollen manufacture thereof: For preventing therefore of all doubts that have or may arise concerning the exportation of white woollen cloth, and for the better encouragement of the woollen manufacture of this kingdom, and employment of the poor, be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same, That it shall and may be lawful for any person or persons whatsoever, to export out of the kingdom of Great Britain or dominion of Wales, any white woollen cloth whatsoever made or manufactured within the said kingdom of Great Britain or dominion of Wales; any law, statute, ordinance, custom, prescription or provision whatsoever to the contrary notwithstanding.

Anno sexto

A N N Æ Reginae.

C A P. XI.

An act for continuing one half-part of the subsidies of tonnage and poundage, and other duties upon wines, goods and merchandizes imported, which were granted to the crown in the twelfth year of the reign of King Charles the Second, and for settling a fund thereby, and by other ways and means, for payment of annuities, not exceeding eighty thousand pounds per annum, to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and eight, and other uses therein expressed.

I MOST gracious Sovereign; whereas several subsidies of tonnage and poundage, and other duties and sums of money, upon wines, goods, and other merchandizes, were given and granted unto his late Majesty King Charles the Second (of blessed memory) for his life, by an act of parliament made in the twelfth year of his reign, intituled, A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandizes exported and imported, and by the book of rates thereunto annexed; which subsidies of tonnage and poundage, and other duties and sums of money, upon wines, goods and merchandizes, as well exported as imported, (with some alterations) were by several subsequent acts of parliament granted to continue until the fifth day of August, one thousand seven hundred and ten: and whereas by an act of parliament made in the fifth year of your Majesty's reign, (intituled, An act for continuing several subsidies, impositions, and duties, and for making provisions therein mentioned, to raise money by way of loan, for the service of the war, and other her Majesty's necessary and important occasions, and for ascertaining the wine-measure) the said subsidies of tonnage and poundage, and other duties and sums of money, were enacted to continue, and be payable to your Majesty, for and upon all wines, goods and merchandizes, which should be imported at any time or times between the last day of July, one thousand seven hundred and ten, and the first day of August, one thousand seven hundred and twelve: Now, We your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, having resolved, that a further sum, not exceeding one million two hundred and eighty thousand pounds, be raised by sale of annuities in the manner herein after mentioned, to wit, one million and twenty thousand pounds thereof for the better enabling your Majesty to defray the expence of the present war, and other your Majesty's most necessary and important occasions; and two hundred and sixty thousand pounds, residue thereof, to be applied in such manner as is herein after mentioned, towards making good the payment of the annuities to be purchased upon this act, have, for that end and purpose, cheerfully and unanimously given and granted, and do by this act give and grant unto your Majesty the further subsidies, duties, and sums of money herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That over and above all other subsidies, additional duties, impositions, and payments whatsoever, by any former or other act or acts of parliament, or otherwise howsoever, already due or payable, or which ought to be paid to her Majesty, for or upon any wines, goods, or merchandizes whatsoever, imported or to be imported, there shall be raised, levied, collected, paid, and satisfied unto her Majesty, her heirs and successors, for and upon all wines, goods,

12 Car. 2. c. 4.

5 Ann. c. 27.

£, 1,280,000 l. to be raised by sale of annuities, whereof 1,020,000 l. for the expence of the war, &c. and 260,000 l. for payment of annuities purchased on this act.

Half subsidy of tonnage and poundage continued from 31 July, 1712, for 96 years. Perpetuated by 1 Geo. 1. stat. 2. c. 12. s. 2. 5 Ann. c. 27.

Surplus money arising by this act, how appropriated.
7 Ann. c. 7.
f. 32.

Except goods exempted by former acts.
12 Car. 2. c. 4.

The same drawbacks, &c. allowed.

Former powers revived.

5 Ann. c. 27.

Except where other provision is made.

Monies to be paid into the Exchequer separately.

goods, and merchandizes, which at any time or times, from and after the last day of *July*, one thousand seven hundred and twelve, within or during the term of ninety six years from thence next and immediately ensuing, shall be imported or brought into *Great Britain*, one moiety or half part of such and the like several and respective subsidies, duties, and sums of money, as by the said act of the fifth year of her Majesty's reign are charged or payable within or during the term or time thereby granted or limited, for or upon the like imported wines, goods, and merchandizes respectively; except such goods and other merchandizes as by the said act of the fifth year of her Majesty's reign, or by any law now in force, are exempted from the payment of the subsidies or duties which were first granted in the twelfth year of the reign of King *Charles the Second*, as aforesaid.

II. And it is hereby enacted, That in all cases where, by the said act of the fifth year of her Majesty's reign, or by any act relating thereto, any drawbacks or abatements are to be made of the whole or any part of the duties thereby imposed, upon any wines, goods, or merchandizes whatsoever, there shall be in the like cases proportional drawbacks and abatements made of the whole or part of the duties by this act imposed upon the same wines, goods, and merchandizes respectively; and that the several subsidies and duties by this act granted, during the continuance thereof, shall be raised, collected, levied, secured, and paid, within and throughout the kingdom of *Great Britain*, by the same ways, means, and methods, and under such penalties and forfeitures, and with such allowances, and subject to such rules and directions as in and by the said act of the fifth year of her Majesty's reign, or by any other act or acts therein referred unto, are prescribed or appointed, for the raising, collecting, levying, securing, and paying the said subsidies and duties granted by the said act of the fifth year of her Majesty's reign, during the continuance thereof; and that every article, rule, and clause contained in the said act of the fifth year of her Majesty's reign, or in any act or acts of parliament therein mentioned, or thereby referred unto, for raising, collecting, levying, securing, and paying the said subsidies and duties thereby granted, during the continuance thereof, are and shall be, by force of this act, revived, and shall be used, exercised and put in practice, for the raising, levying, collecting, and answering the subsidies and duties granted or imposed by this present act, during the said term of ninety six years, and all arrears thereof from time to time, as fully and effectually as if the same articles, rules, and clauses, and every of them, were again particularly and at large recited and re-enacted in the body of this present act; except only as to such of the said articles, rules, and clauses, touching which other provisions, alterations, or exemptions are made by any act or acts of parliament now in being; which other provisions, alterations, or exemptions shall be observed with respect to the duties hereby granted, during the continuance of this act, in the same manner as they are to be observed with respect to the said subsidies formerly granted as aforesaid.

III. And for the better and more sure payment of all the annuities to be purchased on this act, be it further enacted by the authority aforesaid, That all the monies arising from time to time by or for the further subsidies and duties by this act granted or payable (the necessary charges of managing, raising, levying, collecting, answering, paying, and accounting for the same, only excepted) shall from time to time, from and after the commencement thereof, for and during the said term of ninety six years therein granted, be brought and paid by the receiver general, or such person or persons as for the time being shall have the receipt thereof (who are hereby required and enjoined to bring and pay the same as it shall be raised) into the receipt of the Exchequer, for the purposes in this act expressed distinctly and separately from all other monies whatsoever that are or shall be payable by him or them into the said receipt.

IV. And be it enacted by the authority aforesaid, That from and immediately after the time that all the principal and interest monies which by the said act of the fifth year of her Majesty's reign are charged upon the aforesaid subsidies of tonnage and poundage thereby granted, shall be satisfied and paid off, or that money shall be reserved in the Exchequer sufficient for that purpose, then one moiety or half part of the aforesaid subsidies of tonnage and poundage, to arise by the said act of the fifth year of her Majesty's reign, for the remainder of the term thereby granted, and therein then to come and unexpired (except the necessary charges of raising, collecting, levying, and accounting for the same) shall in like manner from time to time be brought and paid into the receipt of the Exchequer for the purposes in this act expressed distinctly and apart as aforesaid, and the said receiver and receivers general, or other persons who shall have the receipt of the said moiety or half part of the said subsidies and duties by this or the said former act granted, and hereby required to be paid into the receipt of the Exchequer as aforesaid, shall make or cause to be made the payments thereof into the said receipt of the Exchequer, according to the true meaning of this act, weekly, to wit, on *Wednesday* in every week, if it be not an holy-day, and if it be, then on the next day after that is not an holy-day.

After the principal, &c. charged by 5 Ann. c. 27. are paid off, then the half subsidy to be paid weekly into the Exchequer.

VI. And be it further enacted by the authority aforesaid, That the said half subsidies and duties by this act appointed to be paid into the Exchequer weekly for the purposes in this act contained, as aforesaid, and the said sum not exceeding two hundred and sixty thousand pounds hereby directed to be reserved out of the contribution-money as aforesaid, or so much of the same subsidies, duties, and reserved monies as shall be sufficient for answering the full and due payment of all the annuities to be purchased on this act, and all arrearages thereof from time to time incurred, are and shall be, by virtue of this act, liable and appropriated thereunto, and shall not be diverted or divertible to any other use, intent, or purpose whatsoever, under the penalties, forfeitures, and disabilities in this act expressed; and all the monies arising by the said half subsidies, duties, and provisions hereby made, out of which the said annuities to be purchased upon this act are to be satisfied, shall be fairly and duly entred in one or more book or books to be kept in the offices of the auditor of the receipt, and clerk of the pells for that purpose, to which all persons concerned at all seasonable times shall have free access, without fee or charge.

The half subsidy, &c. appropriated for payment of the annuities.

VII. And to the end all the monies by this act appropriated for payment of the annuities to be purchased on this act, may be duly and certainly raised and brought into the receipt of the Exchequer for that purpose, it is hereby further enacted, That from time to time, during the continuance of this act, there shall be continued or appointed commissioners, and receiver or receivers general, as also comptrollers, collectors, and other proper officers for raising the several half subsidies and duties by this act intended for the payment of the annuities to be purchased thereupon, and for keeping the accounts of the same; and that all commissioners, receivers general, comptrollers, collectors, and other officers, who are or shall be concerned in the managing, raising, levying, receiving, collecting, or paying the same, or in keeping the accounts thereof, shall perform their several and respective duties therein, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the said monies, as are prescribed and to be inflicted by virtue of an act of parliament made and passed in the ninth year of the reign of his late majesty King *William the Third*, of glorious memory, (intituled, *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*) for the like offence or neglect in

To be entered in a book, &c.

Commissioners and other officers, &c. to be appointed.

Who shall be subject to the penalties, &c. in 9 & 10 W. 3. c. 44.

relation to the duties upon salt, and other duties upon stamp vellum, parchment, and paper, thereby granted, or for detaining, diverting, or misapplying any part of the monies which were granted by the act last mentioned.

Surplus to be applied to publick use. Farther provisions relating hereto, 7 Annæ, c. 7. s. 32.

XI. Provided always, and it is hereby enacted by the authority aforesaid, That if at the end of any quarter of a year of the term for which the annuities upon this act are to be purchased, the monies arising at the Exchequer of or for the said half subsidies and duties by this act appropriated (the contribution-money to be reserved, as aforesaid, being excepted) shall exceed all the monies then due for or upon the same annuities, and all arrearages thereof, then or at any time or times before that time incurred, so that there shall be an excess or surplus remaining in the Exchequer, such excess or surplus shall be disposable from time to time for the publick use and service, and not otherwise; any thing herein contained to the contrary notwithstanding.

Anno sexto

A N N Æ Reginæ.

C A P. XII.

An act to explain the act of the last session of parliament, for the ease of her Majesty's subjects in relation to allowances out of the duties upon salt carried coastwise, and also an act of the first year of her Majesty's reign, in relation to certain salt works near the sea-side and bay of Holy-head in the county of Anglesea.

5 Annæ, c. 29.

WHEREAS by an act passed the last session of parliament, intituled, An act for the ease of her Majesty's subjects in relation to the duties upon salt, and for making the like allowances upon the exportation of white herrings, flesh, oatmeal, and grain called beer, alias bigg, as are to be made upon exportation of the like from Scotland; it was provided and enacted, That any person that shall ship any English white salt or rock salt to be carried coastwise, after the first day of May, one thousand seven hundred and seven, from one port of England or Wales, or the port of Berwick upon Tweed, to any port of England or Wales or Berwick upon Tweed, the duties having been paid or secured to be paid, according to former laws, shall have an allowance made to him after the rate of three bushels for every forty bushels of English white salt, and after the rate of one bushel and an half for every forty bushels of English rock salt so shipped to be carried coastwise, and proportionably for a greater or less quantity, in consideration of the ordinary waste in the carriage thereof; which allowance shall be but once made for the same salt, although such salt shall be carried from several ports coastwise, as aforesaid: and whereas there has been some doubt in relation to the allowance for the ordinary waste of salt, where the said salt has been shipped to be carried to a member of the same port, though at a considerable distance from the same: be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That all persons that shall (from and after the first day of March, one thousand seven hundred and seven) ship salt to be carried coastwise by cocket or tranfire, twenty miles by sea or more, or from the port of Great Yarmouth in the county of Norfolk to Lowestoff, or Southwold Bay in the county of Suffolk, although unto a member or creek of the port from whence it was first shipped off, shall have an allowance after the rate of three bushels for every forty bushels of English white salt, and after the rate of one bushel and an half for every forty bushels of English rock salt so shipped to be carried coastwise.

Ordinary waste of salt.

Allowances for salt carried coastwise so miles, or from Yarmouth to Lowestoff or Southwold Bay.

coastwise, and proportionably for a greater or lesser quantity, in consideration of the ordinary waste in the carriage thereof, the duties having been first paid, or secured to be paid, according to former laws; which allowance shall be but once made for the same salt, although such salt shall be carried coastwise from several ports as aforesaid, or members or creeks of ports.

III. *And whereas by the said act it is enacted, That for all white herrings which shall from and after the first day of May, one thousand seven hundred and seven, be exported from any part or place in the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, to parts beyond the seas, by any person or persons whatsoever, there shall be the like allowances as are to be made upon the exportation of white herrings from Scotland, upon the oath of the exporter or his agent, taken before the principal officers of the port from whence the same are exported, that such herrings were cured with salt for which the duties have been paid, and not drawn back, and that the same are really exported to parts beyond the seas, and not relanded or intended to be relanded in England, Wales, or Berwick upon Tweed: and whereas many of Her Majesty's subjects cannot have the benefit that was intended for them by the said act, in regard the salt with which the white herrings are salted in many parts of England pass through many hands, and the persons who export such herrings buy the same already cured of persons to whom they are sent to be sold and disposed of at ports far distant from the places where they are cured, and for reason thereof such exporters are incapable of making such oath as by the act is required: for remedy whereof, be it enacted by the authority aforesaid, That for all white herrings which shall from and after the five and twentieth day of March, one thousand seven hundred and eight, be exported from any port or place in the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, to parts beyond the seas, by any person or persons whatsoever, there shall be the allowances made as are directed by the said act to be paid, by the officer appointed to collect the duties upon salt in the same port, at such times, and in such manner, and upon such debenture, and so verified, as in the said act is directed, upon oath of the exporter, or his agent, to be first taken, in manner as in the said act is expressed, That he bought the herrings in such debenture mentioned, and that the same were cured with salt for which the duties had been paid, and not drawn back, to the best of his knowledge and belief, and that the same are really exported to parts beyond the seas, and not relanded, or intended to be relanded, in England, Wales, or Berwick upon Tweed, in which debenture shall be inserted the name of the person or persons of whom the said herrings were bought.*

5 Annæ, c. 29.
sect. 6.

Allowance to be made on exportation of white herrings.

Anno sexto

A N N Æ Reginae.

C A P. XVII.

act for assuring to the English company trading to the East Indies, on account of the united stock, a longer time in the fund and trade therein mentioned, and for raising thereby the sum of twelve hundred thousand pounds for carrying on the war, and other her Majesty's occasions.

CT. **A**ND *whereas by the said former acts and charters it was provided, That at any time, upon three years notice, after the nine twentieth day of September, one thousand seven hundred and eleven, upon payment of the said two millions, and all arrears of the said annuities yearly payments, the said duties upon salt, and rock salt, and the said duties*

For encouraging the English company to carry on their trade.

Former proviso for redemption repealed.
See 3 Geo. 2.
c. 14. s. 11.

9 & 10 W. 3.
c. 44.

Subject nevertheless, &c.

Duty of 5l.
per cent. after
29 Sep. 1714,
to cease.

9 & 10 W. 3.
c. 44.

From 25
March, 1708,
custom-house
may take
companies
sealed bonds
for goods im-
ported.

duties upon stamp vellum, parchment, and paper, and the said yearly fund charged thereupon, and the said annuities issuing out of the same, and the duty of five pounds in the hundred on imported goods therein expressed, and all the corporations to be erected by or in pursuance of that act, and the benefit of trade thereby given or intended to be given to them or any of them, shall absolutely cease and determine: now, to the intent that the said *English* company, and their successors, may be encouraged to proceed in their trade, and may have time to settle factories, and perform such other matters and things as are necessary for carrying on the said trade to their best advantage and profit, it is hereby declared and enacted by the authority aforesaid, That the last-mentioned proviso for redemption and determination of the said several duties, yearly fund, annuities, corporations, and benefit of trade, shall be, and is hereby repealed and made void; and that the said duties upon salt and rock salt, and the said duties upon stamp vellum, parchment, and paper, and the said duty of five pounds in the hundred upon imported goods, shall continue, and the said *English* company trading to the *East Indies*, and their successors, by whatsoever name or names they shall be called or known, shall have and enjoy the said yearly sum of one hundred fifty nine thousand four hundred twenty four pounds *per annum*, and all the benefit of trade, franchises, privileges, profits, and advantages whatsoever, in respect thereof given or granted, or intended to be given or granted unto them by the said act of the ninth year of his said late Majesty's reign, or by the said charter of the fifth day of *September*, in the tenth year of his said late Majesty's reign, or by the said indenture tripartite of the two and twentieth day of *July*, one thousand seven hundred and two, and every or any of them, freed and discharged of and from the said former proviso, or condition of redemption, and all other provisos, powers, acts, matters, or things heretofore had, made, done, or committed, for redeeming, determining, or making void the said duties, yearly fund, benefit of trade, franchises, privileges, profits, and advantages, or any of them; subject nevertheless to the restrictions, covenants, and agreements in the said act first recited, and the said recited charters and indenture tripartite, or any of them contained, now in force, and also subject to the general provisos or condition of redemption hereafter in this act contained.

VIII. Provided always, and it is hereby further enacted by the authority aforesaid, That the before-mentioned duty of five pounds *per centum*, or in respect only of such goods and merchandizes as shall be imported into *Great Britain* by the said *English* company trading to the *East Indies*, from and after the nine and twentieth day of *September*, one thousand seven hundred and fourteen, shall cease, determine, and be no longer collected or paid; any thing in this, or in the said first recited act, to the contrary in any wise notwithstanding.

XI. Provided also, and it is hereby further enacted and declared by the authority aforesaid, That from and after the five and twentieth day of *March*, one thousand seven hundred and eight, upon any importation of any goods or merchandizes by the said *English* company trading to the *East Indies*, it shall and may be lawful for the commissioners and officers of the customs for the time being, and they are hereby required from time to time to take one or more bond or bonds, under the common seal of the said *English* company, for all such of the customs and duties chargeable and to be charged on the goods and merchandizes so to be imported, as are bondable, or for which bonds have usually been given; any law, statute, or provision to the contrary thereof in any wise notwithstanding.

Anno sexto

A N N Æ Reginae.

C A P. XIX.

An act for continuing the half subsidies therein mentioned, with several impositions and other duties, to raise money by way of loan, for the service of the war, and other her Majesty's necessary and important occasions, and for charging of prize goods and seizures, and for taking off the drawbacks of foreign cordage, and to obviate the clandestine importation of wrought silks.

MOST gracious Sovereign, We your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, duly considering the necessity of making an ample and compleat provision to enable your Majesty to carry on the present war, and to defray your other necessary expences, have for that end and purpose cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty, the several and respective subsidies, impositions, and duties herein after particularly described, for and during the terms herein after expressed, that is to say, Whereas several subsidies of tonnage and poundage, and other duties and sums of money upon wines, goods, and other merchandizes, were given and granted unto his late majesty King Charles the Second, of blessed memory, for his life, by an act of parliament (made in the twelfth year of his reign, intituled, A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandizes exported and imported) and by the book of rates thereunto annexed, which subsidies of tonnage and poundage, and other duties and sums of monies upon wines, goods, and merchandizes, as well exported as imported, (with some alterations) were by several subsequent acts of parliament granted to continue until the first day of August, one thousand seven hundred and ten; and by an act of parliament made in the fifth year of your Majesty's reign, intituled, An act for continuing several subsidies, impositions, and duties, and for making provisions therein mentioned, to raise money by way of loan, for the service of the war, and other her Majesty's necessary and important occasions, and for ascertaining the wine measure, the said subsidies of tonnage and poundage, and other duties and sums of money last-mentioned, were enacted to continue and be payable to your Majesty, for and upon all wines, goods, and merchandizes, which should be imported at any time or times between the last day of July, one thousand seven hundred and ten, and the first day of August, one thousand seven hundred and twelve: now we your Majesty's said dutiful and loyal subjects, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That over and above all other subsidies, additional duties, impositions, and payments whatsoever, by any former or other act or acts of parliament or otherwise howsoever already due or payable, or which ought to be paid to her Majesty, for or upon any wines, goods, or merchandizes whatsoever, imported to be imported, there shall be raised, levied, collected, paid, and satisfied unto her Majesty, her heirs and successors, for and upon all wines, goods, and merchandizes, which at any time or times from and after the last day of July, one thousand seven hundred and twelve, and before the last day of August, one thousand seven hundred and fourteen, shall be imported or brought into Great Britain, one moiety or half part of such and the like several and respective subsidies, duties, and sums of money, as by the said act of the fifth year of her Majesty's reign are charged or payable

12 Car. 2. c. 4.

5 Annæ, c. 27.

Half subsidies continued from 31 July, 1712, to 2 Aug. 1714. Made perpetual by 7 Ann. c. 7. s. 29.

Except goods
exempted by
former acts.

12 Car. 2. c. 4.

5 Annæ, c. 27.
The same
drawbacks to
be allowed.

Former pow-
ers revived.

Duties on
wines and
vinegar con-
tinued from
31 July, 1712,
to 1 August,
1714.

1 Jac. 2. c. 3.

within or during the term thereby granted or limited, for or upon the like imported wines, goods, and merchandizes respectively, except such goods and other merchandizes as by the said act of the fifth year of her Majesty's reign, or by any law now in force, are exempted from the payment of the subsidies or duties which were first granted in the twelfth year of the reign of King *Charles* the Second, as aforesaid.

II. And it is hereby enacted, That in all cases where by the said act of the fifth year of her Majesty's reign, or by any act relating thereunto, any drawbacks or abatements are to be made of the whole or any part of the duties thereby imposed on any wines, goods, or merchandizes whatsoever, there shall be in the like cases proportionable drawbacks and abatements made of the whole or part of the duties by this act imposed upon the same wines, goods, and merchandizes respectively; and that the several subsidies and duties by this act granted, during the continuance thereof, shall be raised, collected, levied, secured, and paid, within and throughout the kingdom of *Great Britain*, by the same ways, means, and methods, and under such penalties and forfeitures, and with such allowances, and subject to such rules and directions, as in and by the said act of the fifth year of her Majesty's reign, or by any other act or acts therein referred unto, are prescribed or appointed for the raising, collecting, levying, securing, and paying the said subsidies and duties granted by the said act of the fifth year of her Majesty's reign, during the continuance thereof; and that every article, rule, and clause contained in the said act of the fifth year of her Majesty's reign, or in any act or acts of parliament therein mentioned, or thereby referred unto, for raising, collecting, levying, securing, and paying, the said subsidies and duties thereby granted, during the continuance thereof, are and shall be, by force of this act, revived, and shall be used, exercised, and put in practice for the raising, levying, collecting, and answering the subsidies and duties granted or imposed by this present act, during the continuance thereof, and all arrearages of the same, from time to time, as fully and effectually as if the same articles, rules, and clauses, and every of them, were again particularly and at large recited and re-enacted in the body of this present act, except only as to such of the said articles, rules, and clauses touching which other provisions, alterations, or exemptions are made by any act or acts of parliament now in being, which other provisions, alterations, or exemptions shall be observed with respect to the duties hereby granted, during the continuance of this act, in the same manner as they are to be observed with respect to the said subsidies formerly granted, as aforesaid.

III. And be it further enacted by the authority aforesaid, That the several impositions and duties upon wines and vinegar, granted by an act made in the first year of the reign of his late majesty King *James* the Second, (intituled, *An act for granting to his Majesty an imposition upon all wines and vinegar, imported between the twenty fourth day of June, one thousand six hundred eighty five, and the twenty fourth day of June, one thousand six hundred ninety three*) which said act, by several subsequent acts of parliament since made, was continued, and is to continue until the first day of *August*, one thousand seven hundred and twelve; shall, by virtue of this act, be further continued to her Majesty, her heirs and successors, from the last day of *July*, one thousand seven hundred and twelve, to the first day of *August*, one thousand seven hundred and fourteen, and no longer; and that the said act so made in the first year of the reign of the said late King *James* the Second, and all powers, provisions, penalties, articles, and clauses therein contained, for or concerning the said impositions on wines and vinegar, shall continue and be in full force and effect until the said first day of *August*, one thousand seven hundred and fourteen, and shall be applied, practised, and executed for raising, levying, collecting, answering, and paying the said duties upon wine and vinegar, hereby continued, and

all arrears thereof, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if all and every the clauses, matters, and things in the said act of the first year of the reign of the said King James the Second contained; had been again in this act repeated, and particularly enacted.

IV. And be it further enacted by the authority aforesaid, That the rates, duties, and impositions upon all sorts of tobacco, granted by an act made in the first year of the reign of the said late King James the Second, intituled, *An act for granting to his Majesty an imposition upon all tobacco and sugar imported between the twenty fourth day of June, one thousand six hundred eighty five, and the twenty fourth day of June, one thousand six hundred ninety three*: which said act, as for and concerning the said duties and impositions upon tobacco only, by several subsequent acts of parliament since made, was continued, and is to continue until the first day of August, one thousand seven hundred and twelve; shall by virtue of this act be further continued and paid to her Majesty, her heirs and successors, from the last day of July, one thousand seven hundred and twelve, to the first day of August, one thousand seven hundred and fourteen, and no longer.

Duties on tobacco continued to 1 Aug. 1714. 1 Jac. 2. c. 4.

V. Provided always, and be it enacted and declared by the authority aforesaid, That the said duty upon tobacco, which shall be imported during the times by this act limited, and all arrears thereof, shall be secured, collected, raised, levied, answered, and paid to her Majesty, in such method, and with such discount and allowances, and according to such rules and directions as are mentioned, referred to, or prescribed as to the duties or impositions upon tobacco, in and by the act made in the parliament holden in the seventh year of the reign of King William the Third of glorious memory, intituled, *An act for continuing several duties granted by former acts upon wine, vinegar, and upon tobacco, and East India goods, and other merchandizes imported, for carrying on the war against France, and not otherwise*.

And to be levied, &c. as by 7 & 8 W. 3. c. 10.

VI. And be it further enacted by the authority aforesaid, That the several additional and other rates, impositions, duties, and charges upon the several sorts of goods and merchandizes, granted by an act made in the second year of the reign of King William the Third and Queen Mary, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and manufactures, and upon all wrought silks, and several other goods and merchandizes, to be imported after the five and twentieth day of May, one thousand six hundred and ninety, and which thereby, and by several subsequent acts of parliament already made, have continuance until the first day of August, one thousand seven hundred and twelve, shall be further continued to her Majesty, her heirs and successors, from the last day of July, one thousand seven hundred and twelve, to the first day of August, one thousand seven hundred and fourteen, and no longer; and that the said act made in the second year of their said late Majesties reign, concerning East India goods and other things therein charged, and all powers, provisions, penalties, articles, and clauses therein contained, shall continue, and be of full force and effect, until the said first day of August, one thousand seven hundred and fourteen, and shall be applied, practised, and executed for the raising, levying, collecting, answering, and paying the said respective duties hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as fully, and to all intents and purposes, as if the said last-mentioned act, and all and every the clauses, matters, and things therein contained, had been again repeated, and particularly enacted; except only as to such part of the said acts concerning the said impositions on wines, vinegar, tobacco, East India goods, and other merchandizes imported, touching which other provisions or alterations are made by any act or acts of parliament now in being; which other provisions or alterations are to be observed, and to continue during the continuance of this present act, and the said act, intituled, *An act for continuing**

Old impost continued to 1 Aug. 1714. 2 W. & M. Sess. 2. c. 4.

All powers, provisions, &c. in 2 W. & M. Sess. 2. c. 4. and 7 & 8 W. 3. c. 10. to be observed.

Exception,

7 & 8 W. 3.
c. 10.

Additional
impost conti-
nued to 1 Au-
gust, 1714.
4 & 5 W. &
M. C. 3.

New provi-
sions or alte-
rations made
to be observ-
ed.

Duties on
whale fins
continued to
1 Aug. 1714.
9 & 10 W. 3.
c. 45.

several duties granted by former acts upon wine and vinegar, and upon tobacco, and East India goods and other merchandizes imported, for carrying on the war against France; and every article, clause, matter, and thing therein contained, for the raising, levying, securing, answering, and paying the impositions and duties on the merchandizes and commodities thereby charged, and which are by this act continued, shall be of full force and effect until the said first day of August, one thousand seven hundred and fourteen.

VII. And be it further enacted by the authority aforesaid, That the additional and other rates, duties, impositions, and charges upon the several sorts of goods and merchandizes granted by an act of parliament made in the fourth year of their said late Majesties reign, intituled, *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, for prosecuting the present war against France*, which by several subsequent acts of parliament already made, have continuance until the said first day of August, one thousand seven hundred and twelve, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, from the last day of July, one thousand seven hundred and twelve, to the first day of August, one thousand seven hundred and fourteen, and no longer; and that the said act last-mentioned, and all powers, provisions, penalties, articles, and clauses therein contained, (except as herein after is excepted and provided) as for and concerning the said rates, duties, and impositions, shall continue and be of full force and effect until the said first day of August, one thousand seven hundred and fourteen, and shall be applied, practised, and executed for the raising, levying, collecting, answering, and paying the said duties hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as if the said last-mentioned act, and all and every the clauses, matters and things therein contained, had been again repeated, and particularly enacted in this present act.

VIII. Provided also, That in all cases where any other provision or alteration is made by any act or acts of parliament now in being, in or about any other matter or thing contained in the said act of parliament for the impositions last-mentioned, such other provisions or alterations shall be observed, during the continuance of the term hereby granted; any thing herein contained to the contrary notwithstanding.

IX. And it is hereby further enacted, That the several impositions and duties for and upon all whale-fins imported, which by an act of parliament in the ninth year of the reign of his said late majesty King William the Third, (intituled, *An act for taking away half the duties imposed on glass wares, and the whole duties lately laid on stone and earthen wares, and tobacco pipes, and for granting in lieu thereof new duties on whale-fins and Scotch linen*) were granted to his said late majesty King William, and by subsequent acts already passed, have continuance until the first day of August, one thousand seven hundred and twelve, shall be, and are hereby continued to her Majesty, her heirs and successors, from the last day of July, one thousand seven hundred and twelve, to the first day of August, one thousand seven hundred and fourteen, and no longer; and shall be raised, levied, collected, and paid, in such manner and form, and by such ways and means, and under such penalties as are mentioned in the said act for granting the said impositions on whale-fins and Scotch linen; which act, with all the powers, provisions, penalties, articles, and clauses therein contained, or thereby referred to, shall continue and be in full force until the said first day of August, one thousand seven hundred and fourteen, and shall be applied, practised, and put in execution for raising and levying the said duties on whale-fins, hereby continued, and all arrears thereof, as fully and effectually as if all the clauses, matters, and things therein contained, concerning the said duties on whale-fins, were repeated, and again enacted in the body of this present act.

X. And whereas the said subsidies of tunnage and poundage, and the said other duties granted therewith, in the said twelfth year of King Charles the Second, as aforesaid, as to wines, goods, and merchandizes imported; and the said impositions on wines, vinegar, and tobacco, which were first granted to King James the Second, in the first year of his reign; and the said impositions on East India goods, and other goods charged therewith, which were first granted to their late majesties King William and Queen Mary, in the second year of their reign; and the said additional impositions which were first granted to them in the fourth year of their reign; and the said duties on whale-fins imported, which were granted to his said late Majesty King William, in the ninth year of his reign, were by the said act of the fifth year of her Majesty's reign, (intituled, An act for continuing several subsidies, impositions, and duties, and for making provisions therein mentioned, to raise money by way of loan for the service of the war, and other her Majesty's necessary and important occasions, and for ascertaining the wine measure) continued, as aforesaid, until the said first day of August, one thousand seven hundred and twelve, in the manner therein mentioned, and are by the said act of the fifth year of her Majesty's reign, made subject and liable to the satisfaction of the principal and interest monies therein mentioned, which are to be paid and discharged in the first place out of the subsidies, impositions, and duties granted or continued by the act last mentioned: now it is hereby further declared and enacted by the authority aforesaid, That from and immediately after the time that all the principal and interest monies, which by the said act of the fifth year of her Majesty's reign are charged upon the several subsidies, duties, and impositions last mentioned, shall be fully paid off and satisfied, or that sufficient money shall be reserved in the Exchequer for that purpose, then all the monies which shall from thenceforth arise by one moiety or half part of the said subsidies of tunnage and poundage, and other duties upon wines, goods, and merchandizes imported, (which were first comprehended in the said act of the twelfth year of King Charles the Second) and all the monies, which from and after such payment made, or reserving money to discharge all such principal and interest, as aforesaid, shall arise by the said impositions upon wine, vinegar, tobacco, East India goods, and other goods therewith charged, and by the said additional impositions on goods and merchandizes, and by the said duties upon whale-fins, for the remainder of the several terms formerly granted, and therein then to come and unexpired, (except the necessary charges of raising, levying, collecting, and accounting for the same) shall from time to time be paid into the receipt of the Exchequer distinctly, for the purposes in this present act expressed, and for no other use, intent, or purpose whatsoever.

12 Car. 2.
c. 4.
1 Jac. 2. c. 3.
4.
2 W. & M.
ff. 2. c. 4.
4 & 5 W. & M.
c. 5.
9 & 10 W. 3.
c. 45.
5 Ann. c. 27.

After the principal, &c. charged by 5 Annæ, shall be discharged, the half subsidies, &c. to be appropriated for the uses of this act.

12 Car. 2.
c. 4.

Necessary charges excepted.

XIII. And for encouraging the manufacture of cordage in Great Britain, be it further enacted by the authority aforesaid, That foreign cordage, or cable yarn imported, or to be imported into Great Britain, upon exportation thereof, at any time or times from or after the five and twentieth day of March, one thousand seven hundred and eight, for any parts beyond the seas, shall have no allowance or drawback of any duties paid or secured by this or any other acts, laws, or statutes whatsoever, upon the importation thereof; any thing in this, or any other act or acts of parliament, or any other matter or thing whatsoever to the contrary notwithstanding.

No drawback allowed for foreign cordage, &c. exported.

XIV. And whereas, notwithstanding the several laws now in force for preventing of clandestine importation of foreign goods, great quantities of wrought silks mixed with gold and silver, and other silks, have of late been imported, contrary to law, to the great prejudice of the manufacturers of this kingdom: for remedy thereof, be it enacted by the authority aforesaid, That from and after the five and twentieth day of March, one thousand seven hundred and eight, and every such person and persons whatsoever, who shall secretly and clandestinely import, bring, or convey into this kingdom, any wrought silk or silks mixed with gold or silver, or any other materials, and all and every their

Importers of wrought silks to 10. feet 200l. &c.

Sellers and
concealers
forfeit the silk
and wool.

Where silks
so forfeited
shall be sold.

their aiders, abettors, and assistants, shall for every such offence forfeit two hundred pounds, over and above the penalties to which the same are liable by any laws now in force; and the person or persons in whose custody or possession such silks shall be found, or who shall sell or offer the same to sale, knowing thereof, and all and every person or persons who shall conceal such silks, with intent to prevent the forfeiture of the same, shall, over and above the loss of the said silks, for every such offence, forfeit one hundred pounds; one moiety thereof to the Queen's majesty, her heirs and successors, the other moiety to such person or persons as shall sue for the same; to be recovered by action of debt, bill, plaint, or information, in any of her Majesty's courts of record at Westminster, wherein no essoin, privilege, protection, or wager of law shall be allowed, nor any more than one imparlance.

XV. And be it further enacted, That all such silks so forfeited, as aforesaid, in that part of Great Britain called England, shall be sold at the custom-house at London, by inch of candle, to the highest bidder; and such of them as shall be so forfeited, as aforesaid, in that part of Great Britain called Scotland, shall be sold at the custom-house in Edinburgh, in like manner, and not otherwise.

Anno sexto

A N N Æ Reginae.

C A P. XXII.

An act for continuing several duties therein mentioned, upon coffee, chocolate, spices, pictures, and muslins, and additional duties upon several of the said commodities, and certain duties upon callicoes, China wares, and drugs; and for continuing the duties called the two third subsidies of tunnage and poundage, for preserving the publick credit; and for ascertaining the duties of goods exported for foreign parts; and for securing the credit of the bank of England; and for passing several accounts of taxes raised in the county of Monmouth; and for promoting the consumption of such tobacco as shall be paid her Majesty's duties.

Most gracious Sovereign,

3 & 4 Annæ,
c. 4.

WHEREAS by an act of parliament made in England in the third year of your Majesty's reign, intituled, An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spices, and pictures; and upon hawkers, pedlars, and petty chapmen; and upon muslins; and for granting new duties upon several of the said commodities; and also upon callicoes, China ware, and drugs; several duties therein mentioned upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures imported, were continued from the last day of April, one thousand seven hundred and six, till the twenty fourth day of June, one thousand seven hundred and ten; and a certain duty upon muslins imported, after the rate of fifteen pence for every one hundred pounds of the true and real value thereof, was continued from the twenty ninth day of September, one thousand seven hundred and six, till the said twenty fourth day of June, one thousand seven hundred and ten; and by the same act for increasing your Majesty's revenues, several new additional rates and sums therein particularly expressed, were laid upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, which should be imported at any time or times after the first day of February, one thousand seven hundred and four, and before the twenty fourth day of June, one thousand seven hundred and ten; and by the same act several further rates and sums therein particularly mentioned, were charged or imposed for and upon all white callicoes, porcelain, commonly called China ware, and drugs, (except drugs for dying) imported from and after the first day of February, one thousand

said seven hundred and four, at any time or times before the said twenty fourth day of June, one thousand seven hundred and ten; the said several duties to be severally ascertained, answered, and paid in the manner therein mentioned; and in the said act there are contained clauses of credit for lending thereupon any sums not exceeding in the whole seven hundred thousand pounds, at an interest not exceeding the rate of six pounds per centum per annum, as by the same may more largely appear: and whereas it is likely that the duties granted by the said act, may and will determine before the loans made thereupon, and all the interest due, or to grow due for the same, will be satisfied: we therefore, your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, for preserving the publick credit, have given and granted, and do by this act give and grant unto your Majesty the several rates, duties, and sums of money to be payable for and upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, muslins, white callicoes, porcelain, called *China ware*, and drugs, (except drugs for dying) herein after mentioned, for the term and purpose herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said duties, which by the said act of the third year of her Majesty's reign were continued upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and upon muslins, and the said increased, or new additional rates and duties which were thereby laid upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures; and the said further rates and sums which were thereby charged or imposed for and upon all white callicoes, porcelain, commonly called *China ware*, and drugs, (except drugs for dying) shall by virtue of this act be continued and be paid and payable to her Majesty, her heirs and successors, for and upon the same commodities and merchandizes respectively, which shall be imported or brought into Great Britain, from and after the three and twentieth day of June, one thousand seven hundred and ten, at any time or times within, or during the term of four years from thence next and immediately ensuing, the same rates, duties, and sums of money, and every of them respectively, (over and above all other duties and impositions whatsoever already charged for or upon the same commodities, or any of them respectively, by any other laws or statutes now in force) to be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such drawbacks, allowances, and repayments, and in such manner and form in all respects as the like rates, duties, and sums of money respectively granted or continued by the said act of the third year of her Majesty's reign are hereby, or by any other act or acts, laws or statutes whereunto the said act hath reference, prescribed, enacted, appointed, to be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, during the continuance thereof respectively.

II. And it is hereby enacted by the authority aforesaid, That all such of the powers, directions, penalties, and forfeitures, clauses, matters, and things, provided, settled, or established by the said act of the third year of her Majesty's reign, or by any other act or acts now in force, whereunto the same hath relation, for the better ascertaining, raising, levying, recovering, answering, or paying the said respective duties thereby granted, or for making any drawbacks, repayments, or allowances, out of any of the said several and respective duties upon exportation, shall be revived, and be continued, and be in force and virtue during the continuance of this act, and further, for the recovery of all the arrearages and sums of money which shall become due or payable to her Majesty, her heirs and successors, upon this act, in as full

Duties on coffee, &c. continued from 23 June, 1710, for four years longer. 3 & 4 Ann. c. 4. and made perpetual by 7 Ann. c. 7. s. 26. but the duties on coffee, tea, and cocoa nuts imported, are repealed by 10 Geo. 1. c. 10. and new ones imposed.

Subject to the same penalties, drawbacks, &c. as by former acts.

See 7 Geo. 1. stat. 1. c. 25. s. 11.

Former powers revived, 3 & 4 Anne, c. 4.

full and ample manner, to all intents and purposes, as if the said powers, directions, penalties, and forfeitures, clauses, matters, and things, and every of them, were again repeated and re-enacted in the body of this present act.

The said duties appropriated for securing the monies unsatisfied for loans upon
3 Annæ,
See 8 Geo. 1.
c. 15. f. 17.

and not divertible to any other use.

3 & 4 Annæ,
c. 5.

The two third subsidies of tonnage and poundage continued from 7 March, 1708, for three years, made perpetual by
7 Annæ, c. 7.
f. 22.

9 & 10 W. 3.
c. 23.
1 Ann. stat. 1.
c. 7.

III. And it is hereby declared and enacted by the authority aforesaid, That the said duties upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and upon muslins, and the said increased or additional rates by this act continued and imposed upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures; and the said further rates and sums by this act continued, and payable for and upon all white calicoes, porcelan, commonly called *China* ware, and drugs, (the necessary charges of raising, managing, paying, and accounting for the same excepted) shall be appropriated, paid, and applied, and be subject and liable (over and above the said duties granted upon the like commodities by the said former act) to and for the securing, paying, and satisfying, all the principal and interest monies, which shall from time to time remain unsatisfied, of or for the loans made upon the said act of the third year of her Majesty's reign, not exceeding the sum of seven hundred thousand pounds before-mentioned, in the same course, order, and manner, as the monies arising by the said former act were thereby prescribed to be applied thereunto, and shall not be diverted or divertible to any other use, intent, or purpose whatsoever, under the like penalties, forfeitures, and disabilities, as by the said act of the third year of her Majesty's reign are prescribed, for diverting or misapplying any the monies thereby arising.

IV. And whereas by another act of parliament made in England, in the third year of your Majesty's reign, (intituled, An act for granting to her Majesty a further subsidy on wines and merchandizes imported) certain subsidies of tonnage and poundage, commonly called The two third subsidies, were granted and made payable for and upon all wines, goods, and merchandizes imported after the eighth day of March, one thousand seven hundred and four, within or during the space of four years from thence next and immediately ensuing; in which act there are contained clauses of credit for lending thereupon, any sums not exceeding in the whole the sum of six hundred thirty six thousand nine hundred fifty four pounds, four shillings, and a halfpenny, at an interest not exceeding the rate of six pounds per centum per annum; and it is likely that the said subsidies granted by the act last mentioned, may and will determine before the loans made thereupon, and all the interest due or to grow due for the same will be satisfied: we therefore, your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, for preserving the publick credit, have also given and granted, and do by this act give and grant to your Majesty the said subsidies of tonnage and poundage, commonly called The two third subsidies, herein after particularly described, for such farther term, and for such purpose, as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, That, over and above all other subsidies, additional duties, impositions, and payments whatsoever, by this or any other act or acts of parliament or otherwise howsoever already due or payable, or which ought to be paid to her Majesty, for or upon any wines, goods, or merchandizes whatsoever imported or to be imported, there shall be raised, levied, collected, paid, and satisfied unto her Majesty, one other subsidy called *Tonnage*, for and upon all wines which from and after the seventh day of March, one thousand seven hundred and eight, at any time or times within, or during the space of three years from thence next and immediately ensuing, shall be imported or brought into Great Britain; that is to say, two third parts of such or the like several and respective duties, as by an act of the ninth year of the reign of the said late Majesty King William the third, of glorious memory, were granted to his Majesty during his life; and by an act in the first year of her Majesty's reign are continued and payable, during her Majesty's life, for and upon

upon any kind of wine or wines respectively; and one other subsidy called *Poundage*, of all manner of goods and merchandizes to be imported or brought into Great Britain, at any time or times from and after the said seventh day of March, one thousand seven hundred and eight, within or during the said term of three years, by way of merchandize; that is to say, Two third parts of such or the like several and respective duties, as by the said act of the ninth year of his said late Majesty's reign were granted, and by the said act of the first year of her Majesty's reign are continued and payable for or upon the same goods and merchandizes respectively (except tobacco and such currants as shall be imported in *English* built shipping, navigated according to the laws now in force, and sugar from the *English* plantations, and such goods and other merchandizes as by the two acts last mentioned, or either of them, are exempted from payment of the subsidies thereby granted.)

Except tobacco, currants and sugar, from the *English* plantations, &c. See 8 Annæ, c. 13. s. 21.

V. And be it enacted by the authority aforesaid, That the said duties, commonly called *The two third subsidies*, by this act granted and continued, as aforesaid, and every of them respectively, shall be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such drawbacks, allowances, and re-payments, and in such manner and form in all respects, as the like duties, commonly called *The two third subsidies*, respectively granted by the said act of the third year of her Majesty's reign, are thereby, or by any other act or acts, laws or statutes whereunto that act hath reference, prescribed, enacted, or appointed, to be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, during the continuance thereof respectively; and that all such of the powers, directions, penalties and forfeitures, clauses, matters, and things, provided, settled, or established by the said subsidy act of the third year of her Majesty's reign, or by any other act or acts now in force, whereunto that act hath relation, for the better raising, levying, recovering, answering, or paying the said respective duties, commonly called *The two third subsidies*, thereby granted, or for making any drawbacks, repayments, or allowances, out of any of the said several and respective duties upon exportations, shall be revived, and be continued, and be in force and virtue, during the continuance of this act; and further for the recovery of all the arrearages, and sums of money, which shall become due or payable to her Majesty, her heirs and successors, upon this act, in as full and ample manner, to all intents and purposes, as if the said powers, directions, penalties, forfeitures, clauses, matters, and things, and every of them, were again repeated and re-enacted in the body of this present act.

How duties shall be raised and accounted for.

3 & 4 Annæ, c. 4.

Former powers revived.

VI. And it is hereby enacted and declared by the authority aforesaid, That the said duties, commonly called *The two third subsidies*, by this act continued and payable, (the necessary charges of raising, managing, paying, and accounting for the same, excepted) shall be appropriated, paid, and applied, and be subject and liable (over and above the said duties called *The two third subsidies*, granted by the said former act) to and for the securing, paying, and satisfying all the principal and interest monies, which shall from time to time remain unsatisfied of or for the said loans, not exceeding six hundred thirty six thousand nine hundred fifty seven pounds, four shillings, and a halfpenny, made upon the said subsidy act of the third year of her Majesty's reign, in the same course, order, and manner, as the monies arising by the act last mentioned were thereby prescribed to be applied thereunto, and shall not be diverted or divertible to any other use, intent, or purpose whatsoever, under the like penalties, forfeitures, and disabilities, as by the said subsidy act of the third year of her Majesty's reign are prescribed, for diverting or misapplying any the monies thereby arising.

Duties appropriated for securing the monies unsatisfied upon the subsidy act, 3 & 4 Annæ c. 5.

and not diverted to any other use.

VII. Provided always, and be it enacted by the authority aforesaid, That when and as the said respective sums of seven hundred thousand pounds, and

When debt shall be paid off, monies to be disposed for publick service.

six hundred thirty six thousand nine hundred fifty seven pounds, four shillings, and a halfpenny, and all the interest thereof due and to grow due, shall be respectively paid off and fully discharged, or that sufficient money shall be reserved in the Exchequer for that purpose, pursuant to the true meaning of this act, then, and from thenceforth, the said duties, chargeable by this act with the said principal and interest, and either of them respectively, for and during the then remainder of the said respective terms hereby granted of and in the same respectively, shall be disposeable for the publick use and service by authority of parliament, and not otherwise; any thing herein contained to the contrary notwithstanding.

VIII. *And whereas by an act made in the sixth year of the reign of his said late Majesty King William the Third, (intituled, An act for granting to his Majesty certain duties upon glass wares, stone and earthen bottles, coals and culm, for carrying on the war against France) reciting, That the imposition upon coals exported to foreign parts was so great, that it was almost a prohibition, to the great diminution of his Majesty's customs, and lessening the English navigation on the exportation of coals beyond the seas: for remedy whereof it was thereby enacted, That all coals exported beyond the seas in foreign bottoms, should, during the continuance of that act, only pay ten shillings the chaldron, and English bottoms only three shillings the chaldron, which part of the said act was to determine on or about the twenty ninth day of September, one thousand seven hundred; and by another act made in the eleventh year of the same King's reign, for continuing several laws therein mentioned, it was enacted, That all coals exported beyond the seas in foreign bottoms, should, from and after the said twenty ninth day of September, one thousand seven hundred, for and during the space of seven years, and from thence to the end of the then next session of parliament, only pay ten shillings the chaldron, and in English bottoms only three shillings the chaldron; which several acts, in relation to coals exported, have been found very beneficial and useful to the publick, and fully to have answered the good ends and intent thereof; be it therefore enacted by the authority aforesaid, That all coals exported beyond the seas, from and after the end of this present session of parliament, until the twenty fifth day of March, one thousand seven hundred and fifteen, and from thence to the end of the then next session of parliament, from Great Britain in foreign bottoms, shall only pay ten shillings the chaldron; and in British bottoms only three shillings the chaldron; and after those rates for greater or lesser quantities; any former law or statute to the contrary notwithstanding. The said respective duties on coals exported, to be raised, levied, uplifted, and recovered in the same manner, and under such penalties and forfeitures, as any other customs or duties payable to her Majesty upon the exportation of any goods or merchandizes are by any law or statute now in force to be raised, levied, uplifted, or recovered in England or Scotland respectively.*

Coals exported in foreign bottoms to pay until 1715, only 10s. per chaldron; in British bottoms only 3s. per chaldron. How duties shall be levied. See 8 Ann. c. 13. f. 5.

All European linens, &c. exempted from duties by this act.

After 29 Sept. 1703, no tobacco of the growth of Europe, to be sold in any ships of war.

X. Provided always, and it is hereby enacted by the authority aforesaid, That all European linens, sisters threads, and tapes or incle, linseed and flax, shall be exempted from the payment of the duties imposed by this act (called *The two third subsidies*, as aforesaid) during the said term of three years by this act granted of and in the same, as aforesaid; any thing in this act contained to the contrary notwithstanding.

XII. And for promoting the consumption of tobacco of the growth of her Majesty's plantations in America, the increase of her Majesty's revenue, and for the better encouragement of the said British plantations, be it enacted by the authority aforesaid, That from and after the twenty ninth day of September, in the year of our Lord one thousand seven hundred and eight, it shall not be lawful for any commander of any of her Majesty's ships of war, or purser thereof, to sell, deliver, or cause to be sold or delivered to any of her Majesty's seamen or marines on board of such ship, any tobacco of the growth of Europe, nor any tobacco mixed with tobacco of the said growth.

XIII. And

XIII. And for the better employment of the poor of this kingdom, be it likewise enacted, That all tobacco to be used or consumed on board any of her Majesty's ships of war in any part of *Europe*, from and after the said twenty ninth day of *September*, shall be such as is of the growth of the said *British* plantations which hath paid her Majesty the full duties, and been manufactured in *Great Britain*; upon pain that every such commander or purser who shall knowingly and wilfully offend herein, shall forfeit their respective places and employments, and three shillings for every pound weight of tobacco, and so in proportion for every greater or lesser quantity so sold and delivered; one moiety thereof to the Queen's majesty, and the other moiety to the informer who shall sue for the same by action or information in any of her Majesty's courts of record at *Westminster*, wherein no assize, protection, or wager of law shall be allowed, and no more than one imparlance.

But only tobacco of the British plantations, manufactured in Great Britain.

Anno sexto

A N N Æ Reginae.

C A P. XXVI.

An act for settling and establishing a court of Exchequer in the north part of Great Britain called Scotland.

ECT. AND be it further enacted by the authority aforesaid, That all XVII. A and every act and acts of parliament made in *England*, and in force there, touching and concerning any customs or subsidies there, and also all and every act and acts of parliament made in *England*, and now in force, touching and concerning any excises there, and all and every the authorities, powers, jurisdictions, qualifications of officers and seizers, directions for navigation, and for carrying goods coastwise, forfeitures, penalties, duties, and the ways and means for the recovering of them, or any of them, and all other matters and things in them, or any of them contained, which be not contrary to or inconsistent with the aforesaid articles of the union of the two kingdoms of *England* and *Scotland*, or any of them, shall extend to *Scotland*, and shall and may be cognoscible in, and put in execution by the court of *Exchequer* in *Scotland*, as to all matters and things happening or arising in *Scotland*, as fully and amply, to all intents and purposes, as the same, or any of them, do extend, or may or might be put in execution, as in any matters or things touching and concerning customs and excises, or any other the matters or things aforesaid, happening or arising in *England*; and offences and offenders, in any the said matters, shall and may be sued and prosecuted for the same in the said court of *Exchequer* in *Scotland*; and the merchants and other persons intitled to any benefits, allowances, advantages or remedies, touching or concerning any the said customs or excises in *Scotland*, shall have and enjoy the same in *Scotland*, as fully and amply, to all intents and purposes, as they may or might if the same were or arose in *England*; and the officers of the customs and excise in *Scotland* are required to make and allow the same accordingly; and the barons of the court of *Exchequer* in *Scotland* are required and enabled to cause right to be done by and to all persons concerned therein.

Acts of parliament made in *England*, concerning customs or subsidies there, or excise, &c. not contrary to the articles of union, to extend to *Scotland*,

and cognizable in the court of *Exchequer*.

XVIII. And for the better and more effectual ascertaining the ports, harbours, creeks, and havens in *Scotland*, where goods and merchandizes have been or may be exported and imported, and the several keys, wharfs, and other places where the same may be put on board any ship or vessel for transportation, or be unshipt or unladen upon importation; be it further enacted by the authority aforesaid, That the Queen's majesty, her heirs and successors, shall and may, from time to time, by commission or commissions

Queen to appoint what further places, ports, &c. in *Scotland*, shall be lawful for landing or shipping goods, &c.

Officers of
customs to re-
side at such
places.

out of the court of *Exchequer* in *Scotland*, assign and appoint all such further places, ports, members, and creeks in *Scotland*, as shall be lawful for the landing and discharging, lading or shipping of any goods, wares, or merchandizes in *Scotland*, and to what ancient and head ports respectively such places, members, or creeks, shall respectively appertain; and where any such place, member, or creek, shall be so appointed, as aforesaid, the customer, collector, comptroller, and searcher of the head port, shall by themselves, or their sufficient deputy or deputies, servant or servants, reside and inhabit, for the entering, clearing and passing, shipping and discharging of ships, goods, and merchandize, and by virtue of the said commission or commissions may likewise set down and appoint the extents, bounds, and limits of every port, haven, or creek in *Scotland*, whereby the extents, limits, and privileges of every port, haven, or creek in *Scotland* may be ascertained and known; after which appointment so made, the said ports, members, and creeks so appointed, shall be observed and used for importation and exportation, in the same manner, and subject to and under such orders and regulations, and to the same effect, as the like ports, creeks, and members appointed in *England* for exportation or importation there, are or ought to be by the laws of *England*.

Anno sexto

A N N Æ Reginae.

C A P. XXXIII.

An act for the importation of cochineal from any ports in Spain, during the present war, and six months longer.

Cochineal of
the growth of
the Spanish
West Indies.

after 16 Mar.
1708, may be
imported,

from any of
the ports of
Spain, during
the war, &c.

12 Car. 2.
c. 18.

WHEREAS cochineal being of the growth of the Spanish West Indies is of principal use in dying of clothes, and other the woollen manufactures of this kingdom, scarlets, purples, and other colours, called Grain colours, in the great improvement thereof, and employment of great numbers of her Majesty's subjects, in finishing and perfecting such woollen manufacture: and whereas by the laws in being cochineal cannot be imported but from the places of its growth, although the same is now sold at cheaper rates in several parts of Europe, and used as well in dying the said manufactures of this kingdom abroad, as also foreign manufactures at lower prices than her Majesty's subjects can, to the encouragement of foreign woollen manufactures, the great prejudice of our own, and impoverishment of many of her Majesty's subjects employed therein; be it therefore enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the six and twentieth day of *March*, which shall be in the year of our Lord one thousand seven hundred and eight, it shall and may be lawful to and for any person or persons who shall reside in her Majesty's dominions, to import and bring cochineal into this kingdom in any ship or ships, vessel or vessels, belonging to any kingdom or state in amity with her Majesty, Spanish ships or vessels, or such as are deemed Spanish ships or vessels, sailing with Spanish pass or passes and colours, from any the ports or places following; (*viz.*) *Cadiz*, *Sevill*, *Port St. Mary*, *St. Lucar*, and *Caballero*, or any other ports in the kingdom of *Spain*, during this present war, and six months after; any thing in the act for encouraging and increasing of shipping and navigation, made in the twelfth year of the reign of King *Charles the Second*, or any other act, to the contrary notwithstanding. Made perpetual by 12 Annæ, lt. 1. c. 18. sect. 3.

Relating to the CUSTOMS.

Anno septimo

A N N Æ Reginæ.

C A P. V.

An act for naturalizing foreign protestants.

SECT. III. **A**ND be it further enacted by the authority aforesaid, That the children of all natural-born subjects, born out of the ligeance of her Majesty, her heirs and successors, shall be deemed, adjudged, and taken to be natural-born subjects of this kingdom, to all intents, constructions, and purposes whatsoever.

Children of natural-born subjects born abroad, to be deemed natural-born subjects; explained by 4 Geo. 2. c. 21.

Anno septimo

A N N Æ Reginæ.

C A P. VII.

An act for enlarging the capital stock of the bank of England, and for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and nine.

SECT. XXII. **A**ND for the encouragement of the said governor and company of the Bank of England, by or in pursuance of this and the said former acts constituted, as aforesaid, and their successors, to undertake the circulation not only of the said bills, not exceeding two millions five hundred thousand pounds, to be issued for her Majesty's supply, as aforesaid, but also of the quarterly bills to be made forth in such manner and form as are herein-after mentioned; and to the end a sufficient fund may be settled, and provision made, as well for the payment of the interest after the rate of two pence per centum per diem, to be born upon all the bills to be issued in pursuance of this act, and the premium or allowance, after the rate of three pounds per centum per annum, which the said governor and company, and their successors, are to receive for circulating the same in the manner and form herein-after expressed, until all the said bills to be issued in pursuance of this act, shall be paid off and cancelled; and for establishing a sufficient fund for paying off, and cancelling all the Exchequer bills to be issued forth in pursuance of this act in reasonable time; we your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do further give and grant unto your Majesty the several subsidies, duties, impositions, and sums of money herein-after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, in manner following; that is to say, *Whereas by an act made in the sixth year of her Majesty's reign for continuing (amongst other things) the duties called The two third subsidies of tonnage and poundage, it was enacted, That (over and above the subsidies, and other payments therein mentioned) there should be paid to her Majesty one other subsidy called Tonnage, for and upon all wines which, from and after the seventh day of March, one thousand seven hundred and eight, at any time or times within or during the space of three years from thence next or immediately ensuing, should be imported or brought into Great Britain; that is to say, Two third parts of such or the like several and respective duties as by an act of the ninth year of the reign of his said late Majesty King William the Third, were granted to his Majesty during his life, and by an act of the first year of her Majesty's reign, are continued and payable during*

Recital of 6 Annæ, c. 22. relating to the two third subsidies.

9 & 10 W. 3. c. 23.

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A COLLECTION of STATUTES

1 Annæ, st. 1.
c. 7.

Two third
subsidies con-
tinued for
ever.

6 Ann. c. 22.

Subsidies how
to be raised.

6 Ann. c. 22.

European li-
nen, sisters
threads, &c.
exempted.
Explained by
12 Annæ,
stat. 2. c. 21.
as to un-
wrought incle.

See 3 Geo. 1.
c. 15. & 17.

ing her Majesty's life, for and upon any kind of wine or wines respectively; and one other subsidy called Poundage, of all manner of goods and merchandizes that should be imported or brought into Great Britain, at any time or times from and after the said seventh day of March, one thousand seven hundred and eight, within or during the said term of three years, by way of merchandize, that is to say, two third parts of such or the like several and respective duties as by the said act of the ninth year of his said late Majesty's reign were granted, and by the said act of the first year of her Majesty's reign continued, and payable for and upon the same goods and merchandizes respectively (except tobacco, and such currants as should be imported in English built shipping, navigated according to the laws then in force, and sugar from the English plantations, and such goods and other merchandizes, as by the two acts last-mentioned, or either of them, were exempted from payment of the subsidies thereby granted :) now it is hereby enacted by the authority aforesaid, That the said subsidies and duties so granted by the said act of the sixth year of her Majesty's reign for the term of three years, as aforesaid, shall be continued upon all wines, goods, and merchandizes imported or brought into *Great Britain* (except before excepted) at any time or times from and after the expiration of the said term of three years, and shall be paid and payable from thenceforth to her Majesty, her heirs and successors, for ever, for the purposes in this act expressed, subject nevertheless to the proviso or condition of redemption herein-after contained and relating thereunto.

XXIII. And be it enacted by the authority aforesaid, That the same subsidies or duties by this act continued, as aforesaid, and every of them respectively, shall be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such drawbacks, allowances, and repayments, and in such manner and form, in all respects, as the like subsidies or duties continued by the said act of the sixth year of her Majesty's reign, are thereby, or by any other act or acts, laws or statutes, whereunto that act hath reference, prescribed, enacted, or appointed to be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, during the continuance thereof; and that all such of the powers, directions, penalties, and forfeitures, clauses, matters, and things, provided, settled, or established, by the said act of the sixth year of her Majesty's reign, or by any other act or acts now in force whereunto that act hath relation, for the better raising, levying, recovering, answering, or paying the respective subsidies or duties thereby continued, or for making any drawbacks, repayments, or allowances, out of any of the said subsidies or duties upon exportation, shall be revived and be continued, and be in force and virtue during the continuance of this act, in as full and ample manner, to all intents and purposes, as if the said powers, directions, penalties, forfeitures, clauses, matters, and things, and every of them, were again repeated and re-enacted in the body of this present act.

XXIV. Provided always, and it is hereby enacted by the authority aforesaid, That all *European* linens, sisters threads, and tapes, or incle, lincled and flax, shall be exempted from the payment of the said duties, called *The two third subsidies*, during the continuance of the same by virtue of this act.

XXVI. And whereas by the said act of the sixth year of her Majesty's reign, it was, amongst other things, enacted, That the duties upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and upon muslins, and the increased or new additional rates and duties upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and the further rates and sums charged or imposed for and upon all white callicoes, porcelain, commonly called China ware, and drugs, (except drugs for dying) in the said act mentioned, should be continued, and be paid and payable

unto her Majesty, her heirs and successors, for and upon the same commodities and merchandizes respectively, which should be imported into Great Britain, from and after the twenty third day of June, one thousand seven hundred and ten, at any time or times within or during the term of four years from thence next and immediately ensuing: now it is hereby enacted by the authority aforesaid, That the said duties upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and muslins, and the said increased or new additional rates and duties upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and the said further rates and sums charged or imposed upon all white callicoes, porcelain, commonly called *China ware*, and drugs, (except drugs for dying) so continued by the said act of the sixth year of her Majesty's reign, for the term of four years, as aforesaid, shall be further continued, for and upon the same commodities and merchandizes respectively (except before excepted) which shall be imported or brought into *Great Britain*, at any time or times from and after the expiration of the said term of four years, and shall be paid and payable to her Majesty, her heirs and successors for ever, for the purposes in this act expressed, subject nevertheless to the proviso and condition of redemption herein after contained and relating thereunto.

Duties on coffee, tea, &c. continued for ever.

The additional duties repealed by 10 Geo. 1. c. 10. 18 Geo. 2. c. 26. and new ones imposed. Drugs for dying excepted. Subject to a proviso of redemption.

XXVII. And be it further enacted by the authority aforesaid, That the said last-mentioned rates, duties, and sums of money, by this act continued, as aforesaid, and every of them respectively, shall be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such drawbacks, allowances, and repayments, and in such manner and form in all respects, as the like rates, duties, and sums of money, continued by the said act of the sixth year of her Majesty's reign, are thereby, or by any other act or acts, laws, and statutes whereunto that act hath reference, prescribed, enacted, or appointed, to be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, during the continuance thereof, and that all such of the powers, directions, penalties, and forfeitures, clauses, matters, and things, provided, settled, or established, by the said act of the sixth year of her Majesty's reign, or by any other act or acts now in force, whereunto that act hath relation, for the better ascertaining, raising, levying, recovering, answering, or paying the respective rates, duties, and sums of money upon coffee, cocoa nuts, and other the last-mentioned commodities, thereby continued, or for making any drawbacks, repayments, or allowances out of any of the said rates, duties, and sums of money upon exportation, shall be revived, and be continued and be in force and virtue during the continuance thereof by this act, in as full and ample manner, to all intents and purposes, as if the said powers, directions, penalties, forfeitures, clauses, matters, and things, and every of them, were again repeated and re-enacted in the body of this present act.

Duty on coffee, &c. how to be raised.

6 Ann. c. 22.

XXIX. And whereas several subsidies of tonnage and poundage, and other rates and sums of money upon wines, goods, and merchandizes, were given and granted to his late Majesty King Charles the Second, of blessed memory, for his Majesty, by an act of parliament made in the twelfth year of his reign, intituled, *A subsidy granted to the King, of tonnage and poundage, and other sums of money payable upon merchandizes exported and imported, and by the several rates thereunto annexed; which subsidies of tonnage and poundage, and other duties and sums of money upon wines, goods, and merchandizes, as well exported as imported, (with some alterations) were by several subsequent acts, continued until the first day of August, one thousand seven hundred and ten; and by an act made in the fifth year of her now Majesty's reign, intituled, An act for continuing several subsidies, impositions, and duties, and making provisions therein mentioned, to raise money by way of loan*

12 Car. 2. c. 4.

5 Ann. c. 27.

- for the service of the war, and other her Majesty's necessary and important occasions, and for ascertaining the wine measure, *the said subsidies of tonnage and poundage, and other duties and sums of money last-mentioned, were enacted to continue and be payable to her Majesty for and upon all wines, goods, and merchandizes which should be imported at any time or times between the last day of July, one thousand seven hundred and ten, and the first day of August, one thousand seven hundred and twelve: And whereas by an act made in the sixth year of her Majesty's reign, intituled, An act for continuing the half subsidies therein mentioned, with several impositions, and other duties, to raise money by way of loan for the service of the war, and other her Majesty's necessary and important occasions, and for charging of prize goods and seizures, and for taking off the drawbacks of foreign cordage, and to obviate the clandestine importation of wrought silks, it was enacted, amongst other things, That, over and above all other subsidies, additional duties, impositions, and payments whatsoever, by any former or other act or acts of parliament, or otherwise howsoever, then due or payable, or which then ought to be paid to her Majesty for or upon any wines, goods, or merchandizes whatsoever, imported or to be imported, there should be raised, levied, collected, paid, and satisfied unto her Majesty, her heirs and successors, for and upon all wines, goods, and merchandizes, which at any time or times from and after the last day of July, one thousand seven hundred and twelve, and before the first day of August, one thousand seven hundred and fourteen, should be imported or brought into Great Britain, one moiety or half part of such and the like several and respective subsidies, duties, and sums of money, as by the said act of the fifth year of her Majesty's reign were charged or payable within or during the term thereby granted or limited, for or upon the like imported wines, goods, and merchandizes respectively (except such goods and other merchandizes as by the said act of the fifth year of her Majesty's reign, or by any law in force at the making of the said act of the sixth year of her Majesty's reign, were exempted from the payment of the subsidies or duties which were first granted in the twelfth year of the reign of King Charles the Second, as aforesaid:)* now it is hereby enacted by the authority aforesaid, That the said one moiety or half part of the said subsidies, duties, and sums of money, granted by the said last-mentioned act of the sixth year of her Majesty's reign upon wines, goods, and merchandizes imported, as aforesaid, into *Great Britain*, (except as in the same act is excepted) shall, from and after the last day of July, one thousand seven hundred and fourteen, be further continued and charged, and shall be paid and payable to her Majesty, her heirs and successors, for ever, for the purposes in this act expressed, subject nevertheless to the proviso or condition of redemption herein after contained, and relating thereunto.
- XXX. And it is hereby enacted by the authority aforesaid, That in all cases where by the said last-mentioned act of the sixth year of her Majesty's reign, any drawbacks or abatements are to be made of the whole, or any part of the duties thereby imposed on any wines, goods, or merchandizes imported, there shall be in the like cases the like proportional drawbacks and abatements made of the whole or part of the duties by this act imposed upon the same wines, goods, and merchandizes respectively; and that the said moiety or half part of the said subsidies, duties, and sums of money by this act granted, shall be raised, collected, levied, secured, and paid within and throughout the whole kingdom of *Great Britain*, by the same ways, means, and methods, and under such penalties and forfeitures, and with such allowances, and subject to such rules and directions, as in and by the said last-mentioned act of the sixth year of her Majesty's reign, or by any other act or acts therein referred unto, are prescribed or appointed, for the raising, levying, collecting, securing, and paying the said moiety or half part of the same subsidies, duties, and sums of money granted by the same act of the sixth year of her said Majesty's reign; and that every article, rule, and clause contained in the said last-mentioned act of the sixth year of her Majesty's
- 6 Ann. c. 19. year of her Majesty's reign, intituled, An act for continuing the half subsidies therein mentioned, with several impositions, and other duties, to raise money by way of loan for the service of the war, and other her Majesty's necessary and important occasions, and for charging of prize goods and seizures, and for taking off the drawbacks of foreign cordage, and to obviate the clandestine importation of wrought silks, it was enacted, amongst other things, That, over and above all other subsidies, additional duties, impositions, and payments whatsoever, by any former or other act or acts of parliament, or otherwise howsoever, then due or payable, or which then ought to be paid to her Majesty for or upon any wines, goods, or merchandizes whatsoever, imported or to be imported, there should be raised, levied, collected, paid, and satisfied unto her Majesty, her heirs and successors, for and upon all wines, goods, and merchandizes, which at any time or times from and after the last day of July, one thousand seven hundred and twelve, and before the first day of August, one thousand seven hundred and fourteen, should be imported or brought into Great Britain, one moiety or half part of such and the like several and respective subsidies, duties, and sums of money, as by the said act of the fifth year of her Majesty's reign were charged or payable within or during the term thereby granted or limited, for or upon the like imported wines, goods, and merchandizes respectively (except such goods and other merchandizes as by the said act of the fifth year of her Majesty's reign, or by any law in force at the making of the said act of the sixth year of her Majesty's reign, were exempted from the payment of the subsidies or duties which were first granted in the twelfth year of the reign of King Charles the Second, as aforesaid:) now it is hereby enacted by the authority aforesaid, That the said one moiety or half part of the said subsidies, duties, and sums of money, granted by the said last-mentioned act of the sixth year of her Majesty's reign upon wines, goods, and merchandizes imported, as aforesaid, into *Great Britain*, (except as in the same act is excepted) shall, from and after the last day of July, one thousand seven hundred and fourteen, be further continued and charged, and shall be paid and payable to her Majesty, her heirs and successors, for ever, for the purposes in this act expressed, subject nevertheless to the proviso or condition of redemption herein after contained, and relating thereunto.
- 5 Ann. c. 27. XXX. And it is hereby enacted by the authority aforesaid, That in all cases where by the said last-mentioned act of the sixth year of her Majesty's reign, any drawbacks or abatements are to be made of the whole, or any part of the duties thereby imposed on any wines, goods, or merchandizes imported, there shall be in the like cases the like proportional drawbacks and abatements made of the whole or part of the duties by this act imposed upon the same wines, goods, and merchandizes respectively; and that the said moiety or half part of the said subsidies, duties, and sums of money by this act granted, shall be raised, collected, levied, secured, and paid within and throughout the whole kingdom of *Great Britain*, by the same ways, means, and methods, and under such penalties and forfeitures, and with such allowances, and subject to such rules and directions, as in and by the said last-mentioned act of the sixth year of her Majesty's reign, or by any other act or acts therein referred unto, are prescribed or appointed, for the raising, levying, collecting, securing, and paying the said moiety or half part of the same subsidies, duties, and sums of money granted by the same act of the sixth year of her said Majesty's reign; and that every article, rule, and clause contained in the said last-mentioned act of the sixth year of her Majesty's
- 6 Ann. c. 19. 12 Car. 2. c. 4. Half subsidies of 6 Ann. continued for ever. 6 Ann. c. 19. Subject to redemption. Same drawbacks, &c. as by the former acts. 6 Ann. c. 19. Former powers for levying the duty continued. 6 Ann. c. 19.

Majesty's reign, or in any act or acts of parliament therein mentioned, or thereby referred unto, for raising, collecting, levying, securing, and paying the said moiety or half part of the said subsidies, duties, and sums of money upon wines, goods, and merchandizes thereby granted, as aforesaid, during the continuance thereof, are and shall be by force of this act revived, and shall be used, exercised, and put in practice, for the raising, levying, collecting, and answering the said moiety or half part of the subsidies, duties, and sums of money upon wines, goods, and merchandizes by this act granted or imposed, as aforesaid, and all arrears of the same, from time to time, for the uses and purposes in this act expressed, as fully and effectually, as if the same articles, rules, and clauses, and every of them, were again particularly and at large recited and re-enacted in the body of this present act, excepting only as to such of the said articles, rules, and clauses, touching which other provisions, alterations, or exemptions, are made by any act or acts of parliament now in being, which other provisions, alterations, or exemptions, shall be observed, with respect to the moiety or half part of the subsidies, duties, or sums of money, upon wines, goods, and merchandizes, hereby continued as aforesaid, in the same manner as they are to be observed with respect to the said moiety or half part of the said subsidies, duties, or sums of money formerly granted, as aforesaid.

XXXI. *And whereas the said one moiety or half part of the said subsidies, duties, and sums of money upon wines, goods, and merchandizes, together with several other impositions, subsidies, and duties mentioned in the said last-mentioned act of the sixth year of her Majesty's reign, were by that act made subject* 6 Ann. c. 19. *and liable to the securing payment, and satisfaction of certain loans of any sums which should not exceed in the whole seven hundred twenty nine thousand six hundred and sixty seven pounds fifteen shillings, and six pence three farthings, borrowed or authorized to be borrowed thereupon, and such further sums for payment of interest as are therein mentioned or referred unto: now it is hereby further declared and enacted by the authority aforesaid, That immediately from and after the time that all the said loans, not exceeding seven hundred twenty nine thousand six hundred and sixty seven pounds, fifteen shillings, and six pence three farthings, borrowed, or authorized to be borrowed, as aforesaid, and all the interest monies secured, or intended to be secured by the said last-mentioned act of the sixth year of her Majesty's reign, shall be paid off and discharged in the manner in the same act mentioned, or that sufficient money shall be reserved in the Exchequer for that purpose, out of the monies arising or to arise by the subsidies, duties, and impositions thereby appropriated thereunto, then all the monies which from thenceforth, until the said first day of August, one thousand seven hundred and fourteen, shall or may arise by the said moiety or half part of the subsidies, duties, and sums of money upon wines, goods, and merchandizes by the said former acts granted, and by this act continued, as aforesaid, (except the necessary charges of raising, levying, collecting, and accounting for the same) shall, from time to time, be paid into the receipt of her Majesty's Exchequer distinctly for the purposes in this act expressed, and for no other use, intent, or purpose whatsoever.*

After the loans upon 6 Ann. c. 19. are discharged, remainder to be applied to the purposes of this act.

XXXII. *And whereas by another act of the sixth year of her Majesty's* 6 Ann. c. 11. *reign, intituled, An act for continuing one half part of the subsidies of tonnage and poundage, and other duties upon wines, goods, and merchandizes imported, which were granted to the crown in the twelfth year of the reign of King Charles the Second, and for settling a fund thereby, and by other ways and means, for payment of annuities, not exceeding eighty thousand pounds per annum, to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and eight, and other uses therein expressed, it was amongst other things enacted, That, over and above all other subsidies, additional duties, impositions, and payments whatsoever, by any former or other act or acts of parliament, or otherwise howsoever, then due*

- or payable, or which ought to be paid to her Majesty, for or upon any wines, goods, or merchandizes whatsoever, imported or to be imported, there should be raised, levied, collected, paid, and satisfied unto her Majesty, her heirs and successors, for and upon all wines, goods, and merchandizes, which at any time or times from and after the last day of July, one thousand seven hundred and twelve, within or during the term of ninety six years from thence next and immediately ensuing, should be imported or brought into Great Britain, one moiety or half part of such and the like several and respective subsidies and duties, and sums of money, as by the said act of the fifth year of her Majesty's reign therein mentioned, are charged or payable within or during the term or time thereby granted or limited for or upon the like imported wines, goods, and merchandizes respectively, except such goods and other merchandizes as by the said last-mentioned act of the fifth year of her Majesty's reign, or by any law in force, were exempted from the payment of the subsidies or duties which were first granted
- 5 Ann. c. 27. in the twelfth year of the reign of King Charles the Second, as aforesaid: And whereas a sum not exceeding in the whole the sum of eighty thousand pounds per annum, to arise by and out of the said last-mentioned moiety or half part of the said subsidies, duties, and sums of money upon wines, goods, and merchandizes, is by the said last-mentioned act of the sixth year of her Majesty's reign appropriated for and during the said term of ninety six years for the payment of annuities to be purchased in pursuance of that act; in which said act it is provided and enacted, That if at the end of any quarter of a year of the term for which the annuities upon that act were to be purchased, the monies arising at the Exchequer of or for the said half subsidies and duties by that act appropriated, (certain contribution money therein mentioned to be reserved, being accepted) should exceed all the monies then due for or upon the same annuities and all arrearages thereof then or at any time or times before that time incurred, that there should be an excess or surplus remaining in the Exchequer, such excess or surplus should be disposible, from time to time, for the publick use and service, and not otherwise: now it is hereby enacted by the authority aforesaid, That the said excess or surplus which shall from time to time arise of and from the last-mentioned moiety or half part of the said subsidies, duties, and sums of money upon wines, goods, and merchandizes, after payment and satisfaction, or reserving at the receipt of her Majesty's Exchequer, from time to time, sufficient to pay and satisfy the said annuities, not exceeding in the whole the sum of eighty thousand pounds per annum, charged upon the said last-mentioned moiety or half-part of the subsidies, duties, or sums of money upon wines, goods, and merchandizes by the said last-mentioned act of the sixth year of her Majesty's reign, during the said term of ninety six years, (except the necessary charges of raising, levying, collecting, ascertaining, and accounting for the same) and also all arrearages of the said last-mentioned moiety or half part of the said subsidies, duties, and sums of money upon wines, goods, and merchandizes, (not already appropriated, or to be applied by any former act or acts of parliament in that behalf) shall, as the same shall arise, be kept distinct and apart in her Majesty's Exchequer for the purposes in this act expressed, and for no other use, intent, or purpose whatsoever.
- Excess or surplus arising of the annuity act 6 Anne, to be kept apart in the Exchequer for the purposes of this act.
- 6 Ann. c. 11. XXXIII. And it is hereby declared and enacted by the authority aforesaid, That the said subsidies of tonnage and poundage, and other duties, commonly called by the name of *The two third subsidies*, which from and after the expiration of the said term of three years formerly granted therein, as aforesaid, shall arise, grow due, or become payable by virtue of this act to her Majesty, her heirs and successors, and all the monies which from and after the paying off and discharging all the said loans, not exceeding five hundred thirty six thousand nine hundred fifty seven pounds, four shillings and a halfpenny, and all the interest thereof, shall or may arise during the then remainder of the said term of three years of or for the said subsidies and duties, commonly called *The two third subsidies*, granted or continued by the said act of the sixth year of her Majesty's reign; and the said duties upon
- The two third subsidies.
- 6 Ann. c. 22.

upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and upon muslins, and the increased or new additional rates and duties upon all coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, and pictures; and the further rates and sums charged or imposed for and upon all white calicoes, porcelain, commonly called *China wares*, and drugs, which from and after the expiration of the said term of four years formerly granted therein, as aforesaid, shall arise, grow due, or become payable by virtue of this act to her Majesty, her heirs and successors; and all the monies which from and after the paying off and discharging all the said loans, not exceeding seven hundred thousand pounds, and all the interest thereof, shall or may arise during the then remainder of the said term of four years of and in the said duties, and additional or further duties on coffee, and other the enumerated commodities last-mentioned, granted by the said act of the sixth year of her Majesty's reign; and the said half subsidies and other duties which from and after the said last day of *July*, one thousand seven hundred and fourteen, shall arise, grow due, or become payable by virtue of this act to her Majesty, her heirs and successors; and all the monies which from and after the paying off and discharging all the said loans, not exceeding seven hundred twenty nine thousand sixty seven pounds, fifteen shillings and six pence three farthings, borrowed or authorized to be borrowed, as aforesaid, and all the interest monies secured, or intended to be secured by the said act of the sixth year of her Majesty's reign in that behalf, or reserving sufficient money in the Exchequer for that purpose, as aforesaid, shall or may arise of or for the like half subsidies or duties by the same act of the sixth year of her Majesty's reign until the said first day of *August*, one thousand seven hundred and fourteen, and all the monies which (at the end of any quarter of a year of the term for which the said annuities, not exceeding eighty thousand pounds *per annum* upon the said other act of the sixth year of her Majesty's reign, are purchased) shall arise at the Exchequer of or for the other half subsidies or duties by that act appropriated, over and above the monies then due for or upon the same annuities, or for arrearages thereof, then, or at any time or times before that time incurred, as aforesaid, (the necessary charges of raising, levying, collecting, answering, paying, and accounting for the said subsidies, duties, surplus monies, remains, and arrears respectively, and the charges of making and issuing all the Exchequer bills to be made forth or issued in pursuance of this act, always excepted and foreprized) are and shall be a general fund and security, as well for satisfying and paying, from time to time, all such monies as shall be due or payable according to the true meaning of this act, for the said interest to be born on the said bills, and for the said premium or allowance after the rate of three pounds *per centum per annum*, and for or towards raising the yearly sum of two hundred thousand pounds, to commence as is herein after mentioned for paying off and cancelling the said bills in the manner herein after expressed.

The duty on coffee, &c.

The duty on calicoes, &c.

Half the old subsidy, &c.

6 Ann. c. 22.

6 Ann. c. 11.

made a general fund for paying off and cancelling the bills, &c.

Anno septimo

A N N Æ Reginae.

C A P. VIII.

An act for continuing several impositions and duties, to raise money by way of loan; and for exporting British copper and brass wire duty-free; and for circulating a further sum in Exchequer bills, in case a new contract be made in that behalf; and concerning the oaths to be administered in relation to Italian thrown silks, and touching oils and plantation goods of foreigners, taken or to be taken as prize; and concerning drugs of America to be imported from her Majesty's plantations; and for appropriating the monies given in this session of parliament; and for making out debentures for two transport ships in this act named; and to allow a further time for registering certain debentures, and for relief of persons who have lost such tickets, Exchequer bills, debentures, tallies, or orders, as in this act are mentioned.

Duties on
wines and
vinegar con-
tinued to
1 Aug. 1716.
Farther con-
tinued by
8 Annæ, c. 13.
and made per-
petual by
9 Annæ, c. 21.
1. 1.

1 Jac. 2. c. 3.

Duties on to-
bacco conti-
nued to
1 Aug. 1716.

MOST gracious sovereign; we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, for the better enabling your Majesty to defray the expences of the present war, and for other your Majesty's most necessary and important occasions, have cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty the several and respective subsidies, impositions, and duties herein after particularly described, for and during the terms herein after expressed, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the several impositions and duties upon wines and vinegar granted by an act made in the first year of the reign of his late majesty King James the Second, intituled, *An act for granting to his Majesty an imposition upon all wines and vinegar imported between the twenty fourth day of June, one thousand six hundred eighty five, and the twenty fourth day of June, one thousand six hundred ninety three*; which said act, by several subsequent acts of parliament since made, was continued, and is to continue until the first day of August, one thousand seven hundred and fourteen, shall, by virtue of this act, be further continued and be payable to her Majesty, her heirs and successors, for and upon all wines and vinegar which shall be imported into Great Britain, from the last day of July, one thousand seven hundred and fourteen, to the first day of August, one thousand seven hundred and sixteen, and no longer; and that the said act so made in the first year of the reign of the said late King James the Second, and all powers, provisions, penalties, articles, and clauses therein contained, for or concerning the said impositions on wines and vinegar, shall continue and be in full force and effect, until the said first day of August, one thousand seven hundred and sixteen, and shall be applied, practised, and executed for raising, levying, collecting, answering, and paying the said duties upon wine and vinegar hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if all and every the clauses, matters, and things in the said act of the first year of the reign of the said King James the Second contained, had been again in this act repeated, and particularly enacted.

II. And be it further enacted by the authority aforesaid, That the rates, duties, and impositions upon all sorts of tobacco, granted by an act made in the first year of the reign of the said late King James the Second, intituled

An act for granting to his Majesty an imposition upon all tobacco and sugar imported between the twenty fourth day of June, one thousand six hundred eighty five, and the twenty fourth day of June, one thousand six hundred ninety three, which said act, as for and concerning the said duties and impositions upon tobacco only, by several subsequent acts of parliament since made, was continued, and is to continue until the first day of August, one thousand seven hundred and fourteen, shall, by virtue of this act, be further continued and paid unto her Majesty, her heirs and successors, for and upon all tobacco to be imported into Great Britain, from the last day of July, one thousand seven hundred and fourteen, to the first day of August, one thousand seven hundred and sixteen, and no longer.

1 Jac. 2. c. 4.
Further continued by
8 Annæ, c. 13.
and made perpetual by
9 Annæ, c. 21.
f. 1.

III. Provided always, and be it enacted and declared by the authority aforesaid, That the said duty upon tobacco which shall be imported within the times by this act limited, and all arrears thereof, shall be secured, collected, raised, levied, answered, and paid to her Majesty in such method, and with such discount and allowances, and according to such rules and directions as are mentioned, referred to, or prescribed (as to the duties or impositions upon tobacco) in and by the act made in the parliament holden in the seventh year of the reign of King William the Third, of glorious memory, intituled, *An act for continuing several duties, granted by former acts upon wines, vinegar, and tobacco, and East India goods, and other merchandizes imported, for carrying on the war against France, and not otherwise.*

Duties on tobacco to be levied, &c. as by
7 & 8 W. 3.
c. 10.

IV. And be it further enacted by the authority aforesaid, That the several additional and other rates, impositions, duties, and charges upon the several sorts of goods and merchandizes, granted by an act made in the second year of the reign of King William the Third and Queen Mary, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and merchandizes, and upon all wrought silks, and several other goods and merchandizes to be imported after the five and twentieth day of December, one thousand six hundred and ninety, and which thereby, and by several acts of parliament already made, have continuance until the first day of August, one thousand seven hundred and fourteen, shall be further continued and paid to her Majesty, her heirs and successors, for and upon the like commodities to be imported into Great Britain, from the last day of July, one thousand seven hundred and fourteen, to the first day of August, one thousand seven hundred and sixteen, and no longer; and that the said act made in the second year of their late Majesties reign, concerning East India goods and other things therein charged, and all powers, provisions, penalties, articles, and clauses therein contained, shall continue and be of full force and effect until the first day of August, one thousand seven hundred and sixteen, and shall be applied, practised, and executed for the raising, levying, collecting, answering, and paying the said respective duties hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if the said last-mentioned act, and all every the clauses, matters, and things therein contained, had been again repeated and particularly enacted (except only as to such part of the said act, concerning the said impositions of wines, vinegar, tobacco, East India goods, and other merchandizes imported, touching which other provisions or alterations are made by any act or acts of parliament now in force, which other provisions or alterations are to be observed, and to continue during the continuance of this present act) and the said act, intituled, *An act for continuing several duties granted by former acts upon wine and vinegar, and upon tobacco, and East India goods, and other merchandizes imported, for carrying on the war against France, and every article, clause, matter, and thing therein contained, for the raising, levying, securing, answering, and paying the impositions and duties on the merchandizes and commodities thereby charged, which are by this act continued, shall be of full force and effect, until the first day of August, one thousand seven hundred and sixteen.**

7 W. 3. c. 10.

Old impost continued till
1 Aug. 1716.
2 W. & M.
ff. 2. c. 4.
Further continued by
8 Annæ, c. 13.
and made perpetual by
9 Annæ, c. 21.
f. 1.

7 W. 3. c. 10.

Additional
impositions
continued to
1 Aug. 1716.
4 & 5 W. & M.
c. 5.
Farther conti-
nued by
8 Annæ, c. 13.
and made per-
petual by
9 Annæ, c. 21.
i. 1.

V. And be it further enacted by the authority aforesaid, That the additional and other rates, duties, impositions, and charges upon the several sorts of goods and merchandizes, granted by an act of parliament made in the fourth year of their said late Majesties reign, intituled, *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, for prosecuting the present war against France*, which by several subsequent acts of parliament already made, have continuance until the said first day of *August*, one thousand seven hundred and fourteen, shall, by virtue of this act, be further continued, and be paid and payable to her Majesty, her heirs and successors, throughout *Great Britain*, from the last day of *July*, one thousand seven hundred and fourteen, to the first day of *August*, one thousand seven hundred and sixteen, and no longer; and that the said act last-mentioned, and all powers, provisions, penalties, articles, and clauses therein contained (except as herein after is excepted and provided) as for and concerning the said rates, duties, and impositions, shall continue and be of full force and effect until the said first day of *August*, one thousand seven hundred and sixteen, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said duties hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as if the said last-mentioned act, and all and every the clauses, matters, and things therein contained, had been again repeated and particularly enacted in this present act: provided also, That in all cases where any other provision or alteration is made by any act or acts of parliament now in being, in or about any other matter or thing contained in the said act of parliament for the impositions last-mentioned, such other provision or alterations shall be observed during the continuance of the term hereby granted; any thing herein contained to the contrary notwithstanding.

Duties on
whale fins
continued to
1 Aug. 1716.
9 & 10 W. 3.
c. 4.
Farther conti-
nued by
8 Annæ, c. 13.
and made per-
petual by
9 Annæ, c. 21.
i. 1.

VI. And it is hereby further enacted, That the several impositions and duties, for and upon all whale fins imported, which by an act of parliament in the ninth year of the reign of his said late majesty, King *William the Third*, intituled, *An act for taking away half the duties imposed on glass wares, and the whole duties lately laid on stone and earthen wares, and tobacco pipes, and for granting in lieu thereof new duties on whale fins and Scotch linen*, were granted to his said late majesty King *William*, and by subsequent acts already passed, have continuance until the first day of *August*, one thousand seven hundred and fourteen, shall be, and are hereby continued and payable to her Majesty, her heirs and successors, upon all whale fins to be imported into *Great Britain*, from the last day of *July*, one thousand seven hundred and fourteen, to the first day of *August*, one thousand seven hundred and sixteen, and no longer; and shall be raised, levied, collected, and paid in such manner and form, and by such ways and means, and under such penalties, as are mentioned in the said act for granting the said impositions on whale fins and *Scotch linen*; which act, with all the powers, provisos, penalties, articles, and clauses therein contained, or thereby referred to, shall continue and be in full force until the said first day of *August*, one thousand seven hundred and sixteen; and shall be applied, practised, and put in execution for raising and levying the said duties on whale fins hereby continued, and all arrears thereof, as fully and effectually as if all the clauses, matters, and things therein contained concerning the said duties on whale fins were repeated, and again enacted in the body of this present act.

VII. And whereas the said impositions on wines, vinegar, and tobacco, which were first granted to King *James the second*, in the first year of his reign, and the said impositions on *East India goods*, and other goods charged thereon, which were first granted to their late majesties King *William* and Queen *Mary* in the second year of their reign, and the said additional impositions which were first granted to them in the fourth year of their reign, and the said duties on whale fins imported, which were granted to his said late majesty King *William* in the ninth year of his reign, were by several subsequent acts of parliament

tinued (with some exceptions and alterations) as aforesaid, until the said first day of August, one thousand seven hundred and fourteen, in the manner therein mentioned, and are thereby made subject and liable (together with such other duties as are therein expressed) to the satisfaction of several principal sums which were borrowed, or authorized to be borrowed upon those acts respectively, and the interest due, and to be due for the same, which principal and interest are to be duly paid off and discharged in the first place; now it is hereby further declared and enacted by the authority aforesaid, That from and immediately after the time that all the principal and interest monies which by the said former acts, or any of them, are charged and chargeable on the several impositions and duties last particularly mentioned (jointly with other duties) as aforesaid, shall be fully paid off and satisfied, according to the true meaning of the said former acts, or that sufficient money shall be reserved in the Exchequer for that purpose, then all the monies which from thenceforth shall arise by the said impositions upon wines, vinegar, and tobacco, which were first granted to King James the Second in the first year of his reign, and the said impositions on East India goods, and other goods charged therewith, which were first granted to their late majesties King William and Queen Mary, in the second year of their reign, and the said additional impositions which were first granted to them in the fourth year of their reign, and the said duties on whale fins imported, which were granted to his late majesty King William in the ninth year of his reign, for the remainders of the terms formerly granted, and therein then to come and unexpired (except the necessary charges of raising, levying, collecting, and accounting for the same) shall, from time to time, be paid into the receipt of the Exchequer distinctly for the purposes in this act expressed, and for no other use, intent, or purpose whatsoever.

After the principal, &c. of the former acts are discharged, the several duties appropriated for the uses of this act.

VIII. And whereas it is found by experience, That the duties upon the exportation of copper of the produce and growth of Great Britain, and upon brass wire made in Great Britain, have annually produced very inconsiderable sums, and nevertheless do hinder the exportation of such copper wire, to the prejudice of this nation; be it therefore enacted by the authority aforesaid, That no subsidies or other duties shall be due or payable by any act or acts of parliament whatsoever upon the exportation of any such copper or wire, which from and after the first day of May, one thousand seven hundred and nine, shall be exported to or for any parts beyond the seas; any law or statute whatsoever to the contrary notwithstanding.

British copper and brass wire to be exported duty-free.

XII. And be it enacted by the authority aforesaid, That from and after the four and twentieth day of June, one thousand seven hundred and nine, Jesuits Bark, Sarsaparilla, balsam of Peru and Tulu, and all other drugs of the growth and product of America, may be imported from any of her Majesty's plantations in America, in ships regularly manned and navigated, paying the same duty, and no more, as if they were imported directly from the place of their growth; any law or statute to the contrary notwithstanding.

Drugs of America may be imported from her Majesty's plantations.

Anno septimo

A N N Æ Reginae.

C A P. XI.

An act for ascertaining and directing the payment of the allowances to be made for or upon the exportation from Scotland, of fish, beef, and pork, cured with foreign salt imported before the first day of May, one thousand seven hundred and seven; and for disposing such salt still remaining in the hands of her Majesty's subjects there; and for ascertaining and securing the allowances for fish and flesh exported, and to be exported from Scotland for the future.

How the allowances for the future shall be ascertained.

SECT. X. **A**ND for the better ascertaining and securing all such allowances as by law ought to be made for any fish or flesh exported, or hereafter to be exported from Scotland, which have been or shall be duly salted and cured only with foreign salt imported since the said first day of May, one thousand seven hundred and seven, or hereafter to be imported into Scotland, and for which her Majesty's duties payable by the act of union have been, or shall have been first duly paid or secured; be it further enacted by the authority aforesaid, That all such allowances (not being already satisfied) shall be paid by the officer appointed to collect the duties upon salt payable in Scotland, out of the same duties arisen or to arise in the same port from whence any such fish have been or shall be exported, within thirty days after demand thereof, on a debenture to be prepared by the collectors of the customs in the port where such fish or flesh have been or shall be entered out for exportation, and verified by the person executing the office of searcher in such port, as to the quantity of fish or flesh actually shipped, and that the oath of the exporter or agent be first taken before the principal officers of the said port, before the debenture be allowed, who are hereby required and impowered to give the said oath, that the fish in every such debenture mentioned, were caught by her Majesty's subjects, inhabitants of Great Britain, and that the fish and flesh in such debenture mentioned, were really exported to parts beyond the seas for sale, and not intended to be reloaded in Great Britain, and were duly cured only with foreign salt imported into Scotland after the said first day of May, one thousand seven hundred and seven, without any mixture of British or Irish salt, and that her Majesty's duties for such imported salt shall have been duly paid or secured, all which particulars shall be specified in such debentures respectively, for which debenture or debentures no fee or reward shall be taken; and in case the officer hereby directed to pay such debenture, shall not have sufficient money in his hands to pay the same, then such officer and officers shall give a certificate in writing thereof, without fee or charge, to the exporter or agent, to be directed either to the commissioners of the customs, or the commissioners of excise in Scotland, at the option of the said exporter, or his agent, and upon producing such certificates, together with the debenture or debentures so certified, to the commissioners of the customs, or the commissioners of excise for the time being, to whom such certificate shall be directed, shall cause such debenture or debentures so certified, to be paid and satisfied without fee or charge, in course, out of any her Majesty's duties arising upon salt in Scotland, or out of the said revenues of customs and excise in Scotland, or any of them, which are hereby charged therewith, and made liable thereunto, out of the first monies arising by the said revenues respectively, and with preference to all other payments whatsoever to be made out of the same; the charges of raising and managing those revenues, and the fees, salaries, and other charges allowed, or to be allowed by her Majesty,

By 10 Anne,
c. 26. s. 108.
These salaries

Majesty, her heirs or successors, for keeping up the court of session and justiciary, and the Exchequer court in Scotland, always excepted, and fore-
prized; any law, statute, or usage to the contrary in any wise notwithstanding; and any officer or officers, commissioner or commissioners, to whom it may belong to certify or pay any such debenture or debentures, refusing or neglecting to do his or their duty therein, as is hereby directed, shall forfeit double the sum so to be paid, to the party grieved, to be recovered in the Exchequer of Scotland, as aforesaid.

are chargeable on the customs and excise, &c.

XI. Provided always; That nothing in this act contained shall extend to charge any part of, or lessen directly or indirectly the overplus of the customs of Scotland, exceeding the sum of thirty thousand pounds *per annum*, mentioned in the fifteenth article of the said union, or any part of the overplus of the excise of Scotland, exceeding the sum of thirty three thousand five hundred pounds *per annum*, mentioned in the same article; any thing herein contained to the contrary notwithstanding.

Not to charge the overplus of the customs of excise in Scotland.

Anno septimo

A N N Æ Reginae.

C A P. XXIV.

An act for continuing the former acts for the encouragement of the coinage, and to encourage the bringing foreign coins and British or foreign plate to be coined, and for making provision for the mints in Scotland, and for the prosecuting offences concerning the coin in England.

ECT. **W**HEREAS great benefit and advantage hath accrued to this kingdom by one act of parliament passed in the eighteenth year of the reign of his majesty King Charles the second, intituled, An act for encouraging of coinage, and continued by another act made in the five and twentieth year of the reign of his said majesty King Charles, intituled, An act for continuing a former act concerning coinage; both which said acts were revived by an act made in the first year of the reign of his majesty King James the Second; and were continued by an act made in the fourth and fifth year of the reign of King William and Queen Mary, of blessed memory, and were further continued by an act made in the twelfth and thirteenth year of the reign of the late King William, of glorious memory, to be in force for seven years, from the first day of June, one thousand seven hundred and one, and from thence to the end of the first session of parliament then next following, and no longer; so that unless the said acts be revived and continued, the encouragement given thereby will cease, and this kingdom be deprived for the future of so great a good as it hath for many years last past enjoyed: now we your majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do give and grant unto your Majesty the rates, duties, and impositions herein after mentioned, for and during the term and time herein after expressed; and do humbly pray that it may be enacted; and be it enacted by the Queen's most excellent majesty, and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That such and the like rates, duties, and impositions, as by the said act of parliament of the eighteenth year of the reign of King Charles the second were granted, and by the said subsequent acts were continued, for and upon the importation of wines, vinegar, cyder, beer, brandy, and strong waters imported, during the respective terms therein mentioned, shall be further continued, and be paid and payable to her Majesty, her heirs and successors, for and upon all wines, vinegar, cyder, beer, brandy, and strong waters, which shall be imported or brought into Great Britain, within

18 Car. 2. c. 5.
continued by
25 Car. 2. c. 8.
and both revived by 1 Jac.
2. c. 7.

continued by
4 & 5 W. &
M. c. 24. f. 3.
and further
continued by
12 & 13 W. 3.
c. 11.

Continued by
9 Geo. 1. c. 19.
f. 1. for 7
years, from
the 1 March,
1723. farther
continued
from March,
1730, for 7
years, by 4
Geo. 2. c. 12.

The rates,
duties, &c.
granted by
18 Car. 2. c. 5.
and continued
as above, upon
wines, vine-
gar, &c.
further conti-
nued to the
Queen, &c.
for 7 years, to

commence
1 March, 1708,
and till the
end of the first
session of par-
liament,
and the said
acts of 18 and
25 Car. 2. c. 8.
and the act
4 Ann. c. 22.
are revived
and continued
for the time
before-men-
tioned.

or during the space of seven years, to commence from the first day of *March*, one thousand seven hundred and eight, and until the end of the first session of parliament then next following, and no longer; and that the said act of the eighteenth year of the reign of King *Charles* the Second, and also one other act made in the five and twentieth year of the reign of his said majesty King *Charles* the Second, intituled, *An act for continuing a former act concerning coinage*; and one other act made in the fourth year of her now Majesty's reign, intituled, *An act to empower the lord high treasurer, or commissioners of the treasury, to issue out of the monies arising by the coinage duty, any sum not exceeding five hundred pounds, over and above the sum of three thousand pounds yearly, for the uses of the mint*; and every clause, article, and sentence in the said acts, or any of them contained, shall be, and are by virtue of this act, revived and continued, and shall be in force, and be extended to all wines, and such other liquors, as aforesaid, which shall be imported or brought into *Great Britain*, for and during all such term and time as are before-mentioned.

Anno octavo

A N N Æ Reginæ.

C A P. IV.

An act for continuing part of the duties upon coals, culm, and cynders, and granting new duties upon houses having twenty windows or more, to raise the sum of fifteen hundred thousand pounds, by way of a lottery, for the service of the year one thousand seven hundred and ten.

For 32 years,
from 29 Sept.
1710, the ad-
ditional rates
following to
be paid for all
coals, &c.
viz. (made
perpetual by
4 Geo. 1. c.
19. s. 1.)
For all coals
imported into
Great Britain,

3s. per tun.

MAY it please your most excellent Majesty, we your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, being desirous, by the most easy and effectual ways and means, to raise such supplies as are necessary for the prosecution of the present war, and for enabling your Majesty, at the end thereof, to establish a good and lasting peace, have for that end and purpose given and granted, and do by this present act give and grant unto your Majesty, the several and respective rates, duties, impositions and sums of money, as well for and upon such coals, culm, and cynders, as for and upon such houses as are herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That for and during the term of thirty two years, commencing from the twenty ninth day of *September*, in the year of our Lord one thousand seven hundred and ten, and no longer, there shall be raised, levied, collected, and paid unto and for the use of her Majesty, her heirs and successors, for and upon all coals, culm, and cynders, herein after expressed, (except charcoals made of wood) the several and respective additional or new impositions, rates, duties, and sums of money herein after mentioned, (over and above all such duties as are already granted or payable for or in respect of the same, or any of them, by any law or statute now in force;) that is to say, For all coals which at any time or times, within or during the said term, shall be imported or brought into the kingdom of *Great Britain* from any part beyond sea, (in case they are such coals as are most usually sold by weight) the sum of three shillings of lawful money of *Great Britain* for every tun, reckoning the tun to consist of twenty hundred weight, and every hundred to consist of one hundred and twelve pounds weight of *averdupois*, and after that rate for any greater or lesser quantity; and for all coals so imported

imported from any part beyond sea, being most usually sold by the chalder, or by any other measure whatsoever reducible to the chalder, the sum of four shillings and six pence of like money for every chalder, reckoning the chalder to consist of six and thirty bushels *Winchester* measure, and after that rate for a greater or lesser quantity of such coals so imported or brought in from any foreign parts, the said duties for foreign coals imported or brought in, as aforesaid, to be paid by the respective importer or importers thereof; and for all sorts of coals, from time to time, shipped or waterborn in order to be shipped or laid on board any ship or vessel to be carried by sea, and which shall be carried by sea in any ship or vessel from any port or place within the said kingdom of *Great Britain*, and which at any time or times, within or during the said term, shall be imported, brought, or landed in any other port or place within the said kingdom of *Great Britain*, being most usually sold by the chalder, or by any other measure whatsoever reducible to the chalder, the sum of three shillings of like money for every chalder, to be reckoned as aforesaid, and after that rate for a greater or lesser quantity; and for all sorts of coals from time to time so shipped or waterborn in order to be shipped and carried by sea from any port or place of the kingdom of *Great Britain*, and which at any time or times, during the said term, shall be imported, brought, or landed in any other port or place of the same, (in case they are such as are most usually sold by weight) the sum of two shillings for every tun, and according to that proportion for more or less, the said several duties for coals so shipped or waterborn to be shipped and carried by sea, as aforesaid, from time to time to be paid at the respective ports and places of importation or landing of such coals, and to be charged upon the respective owner and owners, master or other person having the charge of every such ship or vessel, or of the coals so carried, imported, or brought in the same; and for all culm whatsoever, which at any time, during the said term of thirty two years, shall be waterborn in order to be shipped within the said kingdom of *Great Britain*, or brought into the same, the sum of seven pence and two tenths of a penny for every chalder, and after that rate, to be paid at the respective ports and places of importation or landing of such culm, and to be charged on the respective owner and owners, or master or masters, or other person having the charge of the ship or vessel, or of the culm so carried, imported, or brought in the same; and for all cynders made of pit coal, which at any time or times, during the said term of thirty two years, shall be shipped or waterborn in order to be shipped within the said kingdom of *Great Britain*, or brought into the same, the sum of three shillings of like money for every chalder, reckoning the chalder to consist of thirty six bushels *Winchester* measure, and after that rate for a greater or lesser quantity, to be paid at the respective ports and places of importation or landing of such cynders, and to be charged upon the respective owner and owners, master and masters, or other persons having the charge of the ship or vessel in which the said cynders shall be carried, imported, or brought.

and 4 s. 6 d.
per chalder.

For coals wa-
terborn, 3 s.
per chalder.

and 2 s. per
tun.

For culm wa-
terborn, 7 d.
two tenths
per chalder.

For cynders
waterborn, 3 s.
per chalder.

II. And for the better levying and raising the said several duties, and sums of money, by this act imposed upon such coals, culm, and cynders, as aforesaid; it is hereby enacted, That such of the said duties, and sums of money, as shall arise, or be due or payable in that part of *Great Britain* called *England, Wales*, or the town of *Berwick upon Tweed*, for or upon such coals, culm, and cynders, as aforesaid, shall, from time to time, be under the management and government of the commissioners of the customs in *England* for the time being, who shall cause those duties, from time to time, to be raised, levied, collected, and paid to the receiver or receivers general of the customs in *England* for the time being; and that such receiver or receivers general in *England* for the time being, shall pay all the monies arising thereby (the necessary charges of receiving, levying, managing, paying, and accounting for the same, excepted) into her Majesty's receipt of

Under whose
management
these duties
shall be.

of Exchequer, distinct and apart from all other branches of the publick revenue, weekly, to wit, on *Wednesday* in every week, if it be not an holyday, and if it be, then on the next day after that is not an holyday, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after mentioned; and that such of the said duties, and sums of money, by this act imposed upon coals, culm, and cynders, as aforesaid, as shall arise, or be due or payable in that part of *Great Britain* called *Scotland*, shall, from time to time, be under the management and government of the commissioners of the customs in *Scotland* for the time being, who shall cause those duties, from time to time, to be raised, levied, collected, and paid to the receiver or receivers general of the customs in *Scotland* for the time being; and that such receiver or receivers general of the customs in *Scotland* for the time being, shall transmit and pay, or cause to be paid, all the monies arising thereby (the necessary charges of receiving, levying, managing, paying, and accounting for the same, excepted) into her Majesty's receipt of Exchequer in *England*, distinct and apart, as aforesaid, from time to time, as such receiver or receivers general in *Scotland* shall have received any such monies, as aforesaid, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after mentioned.

How these
duties shall be
raised, &c.

4 Annæ, c. 6.

III. And it is hereby enacted by the authority aforesaid, That the said several duties by this act imposed within and throughout the said kingdom of *Great Britain*, for and upon all such coals, culm, and cynders, as aforesaid, shall, during all the time and term by this act granted therein, be raised, levied, collected, and paid in to her Majesty's Exchequer (for the purposes in this act expressed) in such or the like manner and form, and subject to such allowances and repayments, and under such penalties, forfeitures, and disabilities, and according to such rules, methods, and directions, as are prescribed or appointed by any law or statute now in force, for and concerning the duties upon the like coals, culm, and cynders, which have continuance until the thirtieth day of *September*, one thousand seven hundred and ten, by virtue of the act of parliament made in the fourth year of her Majesty's reign, intituled, *An act for continuing an additional subsidy of tonnage and poundage, and certain duties upon coals, culm, and cynders, and additional duties of excise; and for settling and establishing a fund thereby, and by other ways and means, for payment of annuities, to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and six, and other uses therein mentioned; and that all and every the powers, authorities, rules, directions, penalties, forfeitures, clauses, matters, and things now in force, contained in the act last mentioned, or in any other acts or statutes thereby referred unto for the governing, managing, raising, levying, securing, collecting, receiving, paying, and accounting for the said duties upon coals, culm, and cynders, which were granted or continued until the said thirtieth day of September, one thousand seven hundred and ten, as aforesaid, shall be and are, by force and virtue of this present act, revived, and shall be in full force, and be duly observed, practised, and put in execution, in and for the governing, managing, raising, levying, securing, collecting, receiving, paying, and accounting for the duties upon coals, culm, and cynders, by this act granted, for and during the term hereby granted of and in the same, and all arrearages thereof, as fully and effectually, to all intents and purposes, as if the same powers, authorities, rules, directions, penalties, forfeitures, clauses, matters, and things, were again expressed, and particularly repeated and re-enacted in the body of this present act.*

Appropriation of the
several duties.

XI. And it is hereby enacted and declared by the authority aforesaid, That all the said several duties by this act granted, as well for and upon such coals, culm, and cynders, as upon such houses, as aforesaid, shall be liable to, and be charged and chargeable with the yearly fund herein after mentioned,

tioned, and all the annuities to be payable out of the same, in pursuance of this act, during the whole term of thirty two years herein after expressed, and all the same duties (except the necessary charges before-mentioned) are and shall be appropriated thereunto, in such manner, that all the monies which shall, from time to time, be or remain due, or in arrear, for or upon the said annuities, or any of them, or for any arrears thereof (if any such be) shall, from time to time, in the first place be paid and satisfied out of the said several and respective duties by this act granted; or some of them, with preference to any other payments that shall or may hereafter be charged upon the same duties, or any of them, and under such penalties, forfeitures, and disabilities, as are hereafter in this act contained in that behalf.

XII. And to the end all the monies arising by the said duties upon coals, culm, and cynders, and by the said duties upon houses by this act granted, may be duly and certainly raised and brought into the said receipt of Exchequer for the purposes aforesaid; it is hereby further enacted by the authority aforesaid, That from time to time, during the continuance of this act, there shall be appointed such and so many justices of the peace, commissioners of the customs, receivers general, collectors, surveyors, and other officers, as shall be proper and necessary for managing, governing, levying, collecting, receiving, and paying the respective duties by this act granted, and for keeping and rendring the accounts of the same; and that the said receivers general, collectors, surveyors, and other officers, who are or shall be concerned in the raising, collecting, receiving, and paying the said respective duties hereby granted, or any of them, and keeping, and rendring the several accounts thereof, shall perform their several duties therein, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the said monies, as are prescribed and to be inflicted by virtue of an act of parliament, made and passed in the ninth year of the reign of his late majesty King William the Third, intituled, *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties on salt, and upon stamp vellum, parchment, and paper, thereby granted or referred unto, or for detaining, diverting, or misapplying any part of the monies, which were granted or appropriated by the act last mentioned.

The officers for managing the duties liable to the act 9 & 10 W. 3. c. 44.

XXXIX. And whereas a doubt may arise whether coals, culm, or cynders carried from the bridge of Sterling, which is on the firth of Forth, to the town of Dunbar, are liable to the duties by this act imposed, as if they were carried by sea; it is hereby provided, enacted, and declared, That such coal, culm, and cynders, so carried from the bridge of Sterling to the town of Dunbar, to any part betwixt them, shall not, by reason of such carriage, be liable to the duties by this act imposed; any thing in this act contained to the contrary notwithstanding.

Coals, &c. carried from Sterling to Dunbar, &c. not taxable.

Anno octavo

A N N Æ Reginae.

C A P. VII.

An act for granting to her Majesty new duties of excise, and upon several imported commodities, and for establishing a yearly fund thereby, and by other ways and means, to raise nine hundred thousand pounds by sale of annuities, and in default thereof, by another lottery, for the service of the year one thousand seven hundred and ten.

New duties
on pepper, &c.
for 32 years,
from 6 Feb-
ruary, 1709.
Made perpetual
by 6 Geo. 1.
c. 4. s. 1.

SECT. VI. **A**ND her Majesty's said dutiful and loyal subjects, the commoners of Great Britain in parliament assembled, do also most humbly beseech her Majesty, that it may be enacted; and be it enacted by the authority aforesaid, That there shall be answered and paid unto her Majesty, her heirs and successors, for and upon all and all manner of pepper, raisins, nutmegs, cinnamon, cloves, and mace whatsoever; and for such snuff as is herein after-mentioned, imported or to be imported into the kingdom of Great Britain, at any time or times after the sixth day of February, one thousand seven hundred and nine, within or during the term of thirty two years from thence next and immediately ensuing (over and above all duties, and additional duties already payable for the same, or any of them, by any other law now in force) the several new rates, duties, and sums of money following; that is to say,

Long pepper
not charge-
able with this
duty.

9 Annæ, c. 6.
s. 19.

Raisins.
Nutmegs, &c.
See 8 Geo. 1.
c. 15. s. 17.

Snuff.
The old duty
only to be paid
for snuff, by
12 Geo. 1.
c. 26. s. 1, 3.

Pepper im-
ported after
17 February,
1709, to be
warehoused,

and half the
subsidy paid;

For every pound of pepper, *Averdupois* weight, imported, as aforesaid, one shilling and six pence.

For every hundred weight of raisins of what kind soever, imported, as aforesaid, accounting one hundred and twelve pounds *Averdupois* to the hundred, the sum of five shillings.

And for all nutmegs, cinnamon, cloves, and mace, imported, as aforesaid, as much as the same spices respectively pay by any law or laws now in force, upon the importation thereof, it being intended by this act, that the present duties upon the importation of nutmegs, cinnamon, cloves, and mace, shall be doubled.

And for every pound weight *Averdupois* of all snuff imported, as aforesaid, not being of the product or manufacture of her Majesty's plantations, the sum of three shillings.

The said respective duties, for and upon all pepper, raisins, nutmegs, cinnamon, cloves, mace, and snuff, to be paid or secured in the manner herein after-mentioned.

VII. And for the better securing the duties upon pepper by this and other acts of parliament imposed, and to the intent that the same may not be too burdensome on the importers of such pepper, as shall be again exported to parts beyond the seas; it is hereby provided, and further enacted by the authority aforesaid, That from and after the seventeenth day of February, one thousand seven hundred and nine, all such pepper as shall be imported into the kingdom of Great Britain, shall, upon entry thereof, be forthwith carried and put into such warehouse or warehouses, as shall for that purpose be provided by and at the charge of the importers of the said pepper, and be approved of by the commissioners of her Majesty's customs for the time being; and half the subsidy which by law is payable for pepper, imported after the said seventeenth day of February, shall be paid down in ready money by the importer or importers thereof, who shall have power to sift or garble the said pepper as hath been usual, and ever practised, to make it

merchandise, which said pepper so brought into such warehouse or warehouses, shall not be taken or carried out thence upon any account whatsoever, other than as is herein after-mentioned; that is to say, such of the said pepper as shall be sold to be consumed or spent in *Great Britain*, shall be delivered out of such warehouse or warehouses, unto the person or persons who shall buy the same of the importer or importers thereof, upon such person or persons paying to her Majesty's use the duties charged or imposed, or to be charged or imposed, by this or any other act or acts of parliament in that behalf, for or upon such pepper so bought (other than and except the before-mentioned half-subsidy;) and such of the said pepper as shall be for exportation to parts beyond the seas, shall be delivered out of such warehouse or warehouses, unto the importer or importers thereof, or such buyer or other person or persons, as such importer or importers shall appoint in that behalf, upon sufficient security to be first given by the importers, or such buyers or other persons, to her Majesty, her heirs and successors (which security the said commissioners of her Majesty's customs are hereby required and impowered to take) that the same, and every part thereof, shall be exported, and not relanded in *Great Britain*; which said securities shall be discharged without fee or reward, upon certificate returned or produced to the said commissioners of the customs, under the common seal of the chief magistrate in any place or places in parts beyond the seas, or under the hands and seals of two known *British* merchants, then being at such place or places, that such pepper was there landed, or upon proof by credible persons, that such pepper was taken by enemies, or perished in the seas; the examination and proof thereof being left to the judgment of the said commissioners of the customs for the time being.

and if to be consumed in *Great Britain*, not to be carried out till the whole duty paid: See 8 Geo. 1. c. 15. s. 15, & 16.

If to be exported, security to be given, &c.

VIII. And for preventing all clandestine importing or bringing any pepper into this kingdom of *Great Britain*, be it further enacted by the authority aforesaid, That if any person or persons, or bodies politick or corporate, from and after the said seventeenth day of *February*, one thousand seven hundred and nine, shall import or bring any pepper into any port of or in this kingdom of *Great Britain* other than the port of *London*; or into the port of *London*, and shall not make due entries of such pepper so imported or brought in, and bring the same into the said warehouse or warehouses, as aforesaid: the same shall be, and is hereby adjudged, deemed, accounted, and taken to be clandestine running, and unlawful importation thereof; and such person or persons, or bodies politick or corporate, so offending therein, and their abettors, shall not only forfeit and lose all such pepper so clandestinely run as aforesaid, but also the sum of one hundred pounds, to be recovered and divided, one moiety to her Majesty, her heirs and successors, and the other moiety to the person or persons that shall seize, sue, or inform for the same, in any of her Majesty's courts of record at *Westminster*, or in the court of Exchequer in *Scotland*.

What shall be deemed clandestine importation of pepper.

IX. And for preventing the clandestine carrying of any of the said pepper out of the said warehouses, be it enacted by the authority aforesaid, That the keeper or keepers of the said warehouse or warehouses (who shall be provided at the charge of the importers) shall keep one or more book or books, wherein he or they shall fairly enter or write down an exact, particular, and true account of all pepper which shall be brought into and carried out of his or their said warehouse or warehouses, and the days and times when the same was so brought in and carried out, and how much thereof was delivered out to be consumed and spent in *Great Britain*, and how much for exportation, as aforesaid; and shall at the end of every six months transmit in writing an exact account thereof, upon oath, to the commissioners of the customs for the time being, together with an exact account of how much shall be remaining in his or their said warehouse or warehouses respectively; and the said commissioners are hereby impowered and enjoined, within one month after the same shall be transmitted to them as aforesaid, to appoint one or more person or persons to inspect the said book

What shall be deemed clandestine carrying out of pepper.

book

book or books, warehouse or warehouses, and to examine the said accounts; and if upon examination it shall appear that any of the said pepper was delivered out otherwise than as aforesaid, or before paying the duties of such of the said pepper as shall be sold to be consumed and spent in *Great Britain*, or giving such security, as aforesaid, for such of the said pepper as shall be delivered out for exportation, as aforesaid, then the warehouse-keeper or warehouse-keepers, so offending therein, shall not only forfeit and lose the value of the said pepper so carried out, as aforesaid, and be for ever disabled from any publick employment for the future, but also shall forfeit the sum of one hundred pounds for every such offence, to be recovered and divided, as aforesaid.

Proprietors may affix a lock on the warehouse, &c.

X. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the proprietor or proprietors of the said pepper, so lodged in any warehouse or warehouses, as aforesaid, to affix one lock to every such warehouse, the key of which shall remain in the custody of such proprietor or proprietors; and that he or they may, in the presence of the said warehouse-keeper or warehouse-keepers, who is and are hereby obliged to attend at all seasonable times for that purpose, view, sort, and deliver out the said pepper, or any part thereof, in manner following; that is to say, Such of the said pepper as shall be sold to be consumed and spent in *Great Britain*, to the person or persons who shall buy the same, upon paying the duties charged or imposed thereon, as aforesaid, and such of the said pepper as shall be sold for exportation to parts beyond the seas, upon giving such security as is before in that behalf expressed.

Half subsidy only to be paid on importation of pepper, and the other duties on its delivery out of the warehouse for consumption here.

On exportation all other duties discharged.

XI. Provided always, and it is hereby enacted by the authority aforesaid, That from and after the said seventeenth day of *February*, one thousand seven hundred and nine, no other duty shall be taken or demanded upon or at the importation of any pepper into *Great Britain*, (but the half subsidy before-mentioned); and all other the duties and impositions charged upon or for such pepper as shall be delivered, as aforesaid, out of the warehouse, to be consumed and spent in *Great Britain*, shall be paid upon such delivery out of the warehouse, as aforesaid, and not otherwise: and that from and after the said seventeenth day of *February*, one thousand seven hundred and nine, all duties charged or imposed on such of the said pepper, as shall be delivered out of the said warehouse or warehouses to be exported, and shall be exported accordingly (except the half subsidy) shall be discharged, and from thenceforth no drawback or allowance shall be paid or made out of her Majesty's customs, for or on the account of such exportation of any of such pepper; any thing herein, or in any former act or acts of parliament, contained to the contrary thereof in any wise notwithstanding.

Importers of raisins, &c. to have 12 months for payment, or 10l. per cent. for prompt payment.

XII. Provided always, and it is hereby enacted by the authority aforesaid, That the importers of the said raisins, nutmegs, cinnamon, cloves, mace, or snuff, giving security at the custom-house, shall have twelve months time for payment of the duties by this act imposed thereupon; and in case such importer shall pay ready money, he shall have ten pounds *per centum*, or after that rate *per annum*, of the said duty abated to him for prompt payment.

Nutmegs, &c. may be imported from any ports in British ships, &c.
Further provisions relating hereto,
8 Geo. 1. c. 21.
§ 45.

XIII. Provided also, and it is hereby enacted, That it shall and may be lawful for any person or persons to import into the kingdom of *Great Britain*, during the continuance of this act, nutmegs, cinnamon, cloves, or mace, subject to the several duties payable for the same, from any parts beyond the seas in *British* ships, so as the master, and at least one fourth of the mariners during the continuance of this present war, be her Majesty's subjects of *Great Britain*, and so as after the end of this war, and during the continuance of this act, the master, and at least three fourths of the mariners be her Majesty's subjects of *Great Britain*, and so as notice be first given to the commissioners of her Majesty's customs, of the quality and quantity of the said spices, so intended to be imported, and the place in which they intend to import the same, and taking a licence under the hands of the commissioners of the customs

customs for the time being, for the landing and importing thereof, as afore-
said; which licence they are hereby authorized and required to grant with-
out any fee or reward, or any other charge to the person demanding the
same; any law, custom, or usage to the contrary notwithstanding.

XIV. And be it enacted by the authority aforesaid, That in case any of
the said raisins, nutmegs, cinnamon, cloves, mace, and snuff, hereby
charged or intended to be charged as aforesaid, shall be landed or put on
shore out of any ship or vessel, before due entry be made thereof at the
custom-house, in the port or place where the same shall be imported, and
before the said duties by this act charged or chargeable thereupon, shall be
secured or paid, as this act doth require, or without a warrant for the land-
ing or delivering the same first signed by the collectors, or other proper
officer or officers of the customs respectively; That all such imported
raisins, nutmegs, cinnamon, cloves, mace, and snuff, as shall be so landed
and put on shore, or taken out of any ship or vessel, contrary to the true
meaning hereof, or the value of the same, shall be forfeited, and shall and
may be seized or recovered of the importer or proprietor thereof; (to wit)
one moiety of the same to the use of her Majesty, her heirs or successors,
and the other moiety to the use of such person or persons as will seize, in-
form, or sue for the same, or the value thereof, by action, bill, suit, or
information, wherein no essoin, protection, or wager of law shall be allowed.

Raisins, &c.
landed with-
out entry, &c.
forfeited.

XV. Provided always, and be it further enacted and declared by the
authority aforesaid, That in case any of the said raisins, nutmegs, cloves,
mace, cinnamon, and snuff, upon which the said new duties, by this act
granted are paid, or secured to be paid, be again exported at any time or
times within eighteen months by *British* merchants, or within nine months
by aliens, to be accounted from the respective times of the sight or entry of
the said goods inwards, and that due proof be first made, upon oath, That
the said raisins, nutmegs, cloves, mace, and cinnamon, or snuff, so ex-
ported, be the same for which the said duties are paid, or secured to be paid,
as aforesaid; that then, and in every such case, and not otherwise, the same
duties so paid, shall, without any delay or reward, be wholly repaid out of
any the duties on imported commodities by this act granted, or the security
of such of the said duties as shall be secured, shall be vacated (on a debenture
or debentures regularly certified and sworn to) as to so much of the said
raisins, nutmegs, cloves, mace, and cinnamon, or snuff, as shall be so
exported; any thing in this act contained to the contrary notwithstanding.

Raisins, &c.
exported in
due time, duty
to be repaid.
These 9 and
18 months en-
larged to 3
years by
7 Geo. 1. stat.
1. c. 21. f. 10.

XVI. And be it further enacted by the authority aforesaid, That the said
new duties upon raisins, nutmegs, cloves, mace, cinnamon, and snuff, by this
act imposed, during the said whole term of thirty two years therein granted,
shall be ascertained, secured, raised, levied, recovered, and answered, for
the uses and purposes in this act expressed, by such rules, ways, means, and
methods, and under such other penalties and forfeitures, and subject to such
allowance for damage, as the other duties upon the same goods respectively
are, by any law or statute now in force, to be ascertained, secured, raised,
levied, recovered, or answered, during the continuance thereof respectively.

New duties
how to be le-
vied.

XVII. And for preventing the frauds which may be practised in unship-
ping, to be landed, any pepper, raisins, mace, cinnamon, cloves, nutmegs,
snuff, or any other sort of goods whatsoever, subject to the payment of
duties, without paying the same, as also to hinder the importation of any sort
of prohibited goods into *Great Britain*; be it further enacted by the autho-
rity aforesaid, That if any pepper, raisins, mace, cinnamon, cloves, nut-
megs, snuff, or any other sort of goods whatsoever, liable to the payment
of duties, shall be unshipped, with intention to be laid on land, (customs,
and other duties, not being first paid or secured) or if any prohibited goods
whatsoever shall be imported into any part of *Great Britain*, then not only
the said uncustomed and prohibited goods shall be forfeited and lost, but
also the persons who shall be assisting, or otherwise concerned in the unship-

Pepper, &c.
or any uncu-
stomed goods,
unshipped
without pay-
ing the duties,
forfeited, and
treble the va-
lue, &c. by
Devenerunt.

Further provisions relating hereto,
8 Feb. 1.
c. 16. f. 16.

Merchants to pay 1s. 6d. per pound for pepper in their custody on 8 Feb. 1709.

How the stock in hand shall be ascertained.

10l. per cent. for prompt payment.

Onus probandi.

New duties on excise to be under the management of the commissioners of excise, &c.

ping the said prohibited and uncustomed goods, or to whose hands the same shall knowingly come, after the unshipping thereof, shall forfeit treble the value thereof, together with the vessels and boats, and all the horses, and other cattle and carriages whatsoever, made use of in the landing, removing, carriage, or conveyance of any of the aforesaid goods; one moiety of all which forfeitures and penalties shall be to the use of her Majesty, and the other moiety to him or them that will seize or sue for the same, to be recovered by bill, plaint, or information, wherein no essoin, protection, or wager of law shall be allowed.

XVIII. And whereas several merchants and other wholesale traders and dealers in pepper, have or may have, on the eighth day of February, one thousand seven hundred and nine, several stocks or quantities of pepper; it is hereby further enacted, That all and every such merchants, traders, and dealers, having on the said eighth day of February, one thousand seven hundred and nine, in his, her, or their custody or possession, or in the custody or possession of any other person or persons in trust for him, her, or them, or for his, her, or their use, benefit, or account, any stock or quantity of pepper, as aforesaid, within the realm of Great Britain, being for sale, shall yield and pay unto her Majesty, for every pound of such pepper, one shilling and six pence, to be paid within six months after the said eighth day of February, one thousand seven hundred and nine.

XIX. And to the end the said stocks of pepper may be known, and the duties thereupon duly ascertained and secured; it is hereby enacted, That all and every the said merchants, traders, and dealers in pepper, shall, on or before the eighth day of April, one thousand seven hundred and ten, make a just entry thereof at the custom-house nearest the place where such pepper doth remain, as aforesaid, and permit the proper officers of the customs thereunto to be appointed, at any time before the fifteenth day of May, one thousand seven hundred and ten, to enter into his, her, or their warehouses or other places, where such stocks of pepper are to be found, and to view, weigh, and take account of the same; and if any such merchant, trader, or dealer, shall neglect to make such entry at the custom-house within the time aforesaid, or shall refuse to permit such officer to enter into his, her, or their warehouses or other places (if thereunto required) there to view the said stock, as aforesaid, or any part thereof, or shall hide, remove, or convey away the said stock of pepper, with intent to defraud her Majesty, or shall not pay her Majesty's dues for the same, according to the true meaning of this act; then for every or any such offence the merchant, trader, or dealer respectively, so offending, shall forfeit and lose his, her, or their said stocks of pepper, or the value thereof, to be recovered and distributed as aforesaid.

XX. Provided, That if such persons so chargeable for any stocks of pepper, shall pay her Majesty's duties for the same before the end of the said six months, then he, she, or they, shall be allowed for such prompt payment, after the rate of ten pounds *per centum per annum* for every sum so advanced, and in case of exportation thereof, or any part thereof, within eighteen months after entry made, as aforesaid, the said duties payable by this act for such stocks of pepper shall be discharged or repaid.

XXI. And it is hereby enacted, That if any dispute shall arise whether any stuff chargeable by this act upon the importation thereof, be of the produce or manufacture of her Majesty's plantations, the *onus probandi* shall lie upon the owner or claimer thereof.

XXII. And be it enacted and declared by the authority aforesaid, That all the said several duties arising by this act upon exciseable liquors in that part of Great Britain called England, Wales, and the town of Berwick upon Tyne, shall from time to time be under the management and government of the commissioners of excise in England for the time being; and the said duties upon exciseable liquors to arise in Scotland, shall from time to time be

be under the management and government of the commissioners of excise in Scotland for the time being; and that such of the duties imposed by this act upon imported commodities as shall arise in *England, Wales, and the town of Berwick upon Tweed*, shall be under the management and government of the commissioners of the customs in *England* for the time being; and such of the said duties on imported commodities as shall arise in *Scotland*, shall be under the management and government of the commissioners of the customs in *Scotland* for the time being; and that the commissioners of excise in *England*, and the receiver general of the customs in *England* for the time being, shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing, paying, and accounting for the same, excepted) into her Majesty's receipt of Exchequer, distinct and apart from all other branches of the publick revenue, weekly; to wit) on *Wednesday* in every week, if it be not an holiday, and if it be, then on the next day after that is not an holiday, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after mentioned; and that such of the said rates, duties, and sums of money by this act imposed, as shall arise in *Scotland*, (the necessary charges of receiving, levying, managing, paying, and accounting for the same, excepted) shall from time to time be transmitted and paid by the commissioners of excise, and receiver general of the customs in *Scotland*, for the time being respectively, into the receipt of her Majesty's Exchequer in *England*, distinct and apart, as aforesaid, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after mentioned.

and customs under the commissioners of the customs.

To be paid into the Exchequer distinct, &c.

XXIII. And it is hereby enacted and declared by the authority aforesaid, that all the said several duties by this act granted, as well for and upon such exciseable liquors, as for and upon such pepper, raisins, nutmegs, cinnamon, cloves, mace, and snuff, to be imported, and the said stocks of pepper, as aforesaid, shall be liable to and charged and chargeable with the yearly fund herein after mentioned, and all the annuities of what kind soever, shall be payable out of the same, in pursuance of this act, during the whole term of thirty two years herein after expressed in that behalf; and all the same rates and duties (except the necessary charges before-mentioned) are and shall be appropriated thereunto in such manner, that all the monies which shall from time to time be or remain due, or in arrear, for or upon the said annuities, or any of them, or for any arrears thereof, (if any such) shall from time to time, in the first place, be paid and satisfied out of the said several and respective rates and duties by this act granted, or some of them, with preference to any other payments, that shall or may hereafter be charged upon the same rates and duties, or any of them, and under such penalties, forfeitures, and disabilities, as are hereafter in this act contained in that behalf.

New duties appropriated.

XXIV. And to the end all the monies to arise by this act may be duly and certainly raised and brought into the said receipt of Exchequer for the purposes aforesaid; it is hereby further enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners of the customs and excise, and other officers, as shall be proper and necessary for the raising and levying the respective duties and sums of money by this act granted or chargeable, and for keeping and rendring the accounts of the same; and that all receivers general, collectors, and other officers, who are or shall be concerned in the raising, collecting, receiving, and paying the said respective duties hereby granted, or any of them, and keeping and rendring the several accounts thereof, shall perform the several duties therein, as to them respectively shall be appointed, under such and the like penalties, forfeitures, and disabilities, for offence or neglect therein, or for detaining, diverting, or misapplying any part of the said monies, as are prescribed, and to be inflicted by virtue of an act of parliament made and passed in the ninth year of the reign of his late

The officers for managing these duties liable to the act 9 W. 3. c. 44.

W. 3. c. 44. late majesty King *William* the Third, intituled, *An act for raising a sum, not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies, for the like offence or neglect relating to the duties on salt, and upon stamp vellum, parchment, and paper, thereby granted or referred unto, or for detaining, diverting, or misapplying any part of the monies which were granted or appropriated by the act last mentioned.*

81,000l. to be the yearly fund.

Deficiency to be made good out of the surplus of coals and window act;

3 Annæ, c. 4.

and in default, by parliament.

Monies arising by the duties to be entred in a book.

Persons to give security to answer costs occasioned by claiming goods seized, otherwise goods to be recovered.

XXV. And be it enacted by the authority aforesaid, That yearly and every year, during the term of thirty two years, reckoning the first year to begin from the twenty ninth day of *September*, one thousand seven hundred and ten, the full sum of eighty one thousand pounds *per annum*, by or out of the monies to arise by the said rates, duties, and sums of money by this act granted, or chargeable, and to be brought into the receipt of Exchequer, as aforesaid, in case the same shall extend thereunto, shall be the whole and entire yearly fund; and in case all the monies arising into the Exchequer, or for the said rates and duties, shall not amount to eighty one thousand pounds *per annum*, then the monies so arising, so far as the same will extend, shall be part of the yearly fund for or towards the answering or paying of all the several and respective annuities herein after mentioned; and in case the said rates, duties, and sums of money by this act granted, shall at any time or times appear to be so deficient or low in the produce of the same, as that within any one year to be reckoned as aforesaid, the said monies arising into the Exchequer, for or upon account of the same rates and duties, shall not amount to so much as eighty one thousand pounds, or to so much as shall be sufficient to discharge and satisfy all the annuities by this act appointed or intended to be paid within or for the same year respectively, That then and so often, and in every such case, so much as shall be deficient or wanting to make up the said fund for every or any such year, shall be supplied and made good from time to time out of the surplus or remainder of the monies which, for such year respectively, shall arise by the rates and duties granted by an act of this session of parliament, intituled, *An act for continuing part of the duties on coals, culm, and cynders, and granting new duties upon houses having twenty windows or more, to raise the sum of fifteen hundred thousand pounds, by way of a lottery, for the service of the year one thousand seven hundred and ten*, after all the annuities, charges and payments directed or authorized by that act, until the end of such year respectively, shall be fully satisfied, paid, and discharged, or monies sufficient shall be reserved for that purpose (which surplus or remainder was reserved to be disposed by authority of parliament;) and in default of such surplus or remainder, then the said deficiency shall be supplied or made up from time to time out of the first aid to be granted in parliament, next after such deficiency shall appear, and shall from time to time be transferred thereunto, as soon as such aid shall be granted.

XXVII. And it is hereby enacted, That all the monies arising by the duties hereby granted, and provisions hereby made for payment of the several annuities which shall be payable upon this act, shall be fairly and duly entred in one or more book or books to be kept in the offices of the auditor of the receipt, and clerk of the pells, for that purpose, to which all persons concerned, at all seasonable times, shall have free access, without fee or charge.

LXIII. And for preventing the great charges that the officers of the customs, seizing goods prohibited and uncustomed, are put to, by groundless and vexatious claims entred thereto in the court where such goods are prosecuted; be it enacted by the authority aforesaid, That every person, upon entry of any claim in the court where such prohibited and uncustomed goods are prosecuted, shall, from and after the twentieth day of *April*, one thousand seven hundred and ten, be obliged to give security in the penalty of thirty pounds

to answer and pay the costs occasioned by such claim; and in default of giving such security within the time limited by the course of that court for entering claims, such goods shall be recovered.

Anno octavo

A N N Æ Reginae.

C A P. IX.

An act for laying certain duties upon candles, and certain rates upon monies to be given with clerks, and apprentices, towards raising her Majesty's supply, for the year one thousand seven hundred and ten.

MAY it please your most excellent Majesty, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, duly considering your Majesty's great occasions for money to defray the expences of the present war, and other necessary services, have for that end and purpose cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty, as well the several duties for and upon all candles made in Great Britain, or imported into the same, as also the several duties or rates upon monies to be given, or agreed to be given, with such clerks, apprentices, or servants, as are herein after mentioned, for and during the respective terms herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That there shall be raised, levied, collected, and paid unto and for the use of her Majesty, her heirs and successors, for and upon all candles which, at any time or times within or during the term of five years, to be reckoned from the first day of May, one thousand seven hundred and ten, shall be imported or brought into the kingdom of Great Britain (over and above all customs, subsidies, and other duties already imposed thereupon) the several and respective duties herein after mentioned; that is to say, for all candles made of wax, or usually called or sold for wax candles (notwithstanding the mixture of any other ingredients therewith) which shall be so imported, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity; and for all candles made of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so imported, one halfpenny for every pound weight averdupois, and after that rate for a greater or lesser quantity; the said several duties for and upon all imported candles, to be paid down in ready money by the importers thereof, before the landing of the same respectively; and there shall be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs and successors, for and upon all candles, which at any time or times, within or during the said term of five years, shall be made within the said kingdom of Great Britain, the several and respective duties herein after mentioned; that is to say, for all candles of wax, or usually called, or sold for wax candles (notwithstanding any mixture as aforesaid) which shall be so made in Great Britain, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity; and for all candles of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so made in Great Britain, one halfpenny for every pound weight averdupois, and after that rate for a greater or lesser quantity; the said several duties for the said candles

For the application of duties arising from this act, see 3 Ann. c. 13. f. 28.

Duty on candles for five years, from 1 May, 1710, made perpetual by 9 Ann. c. 21. f. 7.

Wax candles imported, 4 d.

Tallow candles imported, 2 q.

Wax candles made here, 4 d.

Tallow candles, 2 q.

Candles land-
ed before en-
try, &c. for-
feited, &c.

to to be made in *Great Britain*, to be paid by the makers thereof respectively.

II. And be it enacted by the authority aforesaid, That in case any of the said imported candles shall be landed, or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively; that all such imported candles of what kind soever, as shall be so landed and put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof, to wit, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform, or sue for the candles so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of *Exchequer* in *Scotland*, by action, bill, suit, or information, wherein no essoin, protection, or wager of law shall be allowed.

Now these du-
ties shall be
raised.

III. And be it further enacted by the authority aforesaid, That the said duties upon imported candles, by this act granted, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered, and answered, for the uses and purposes in this act expressed, by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon candles imported, or any of them, are by any law or statute now in force, to be ascertained, secured, raised, levied, recovered, or answered, during the continuance thereof respectively.

Candles im-
ported to be
under the
management
of the commis-
sioners of the
customs.

IV. And be it enacted and declared by the authority aforesaid, That such of the duties imposed by this act upon imported candles, as shall arise in *England*, *Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported candles, as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers general of the customs in *England* and *Scotland* for the time being, shall, from time to time, pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for imported candles (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's *Exchequer* in *England*, distinctly and apart from all other branches of the public revenues, for the purposes in this act expressed, and under the like penalties, forfeitures, and disabilities, as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for repayment of loans, or satisfaction of interest monies, as is herein after mentioned.

Candles, for
which the du-
ty hath been
paid, may be
exported, &c.

XXIV. Provided always, and be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any quantity of candles whatsoever, and to and for any other person or persons, who shall buy or be lawfully entitled to any such quantity of candles from the said person or persons who actually paid her Majesty's duties for the same, to export such candles for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantity of candles which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed

or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation is hereby directed and authorized to take in her Majesty's name, and to her use.

XXV. Provided always, That if after the shipping of any such candles to be exported, as aforesaid, and the giving or tendering such security, as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the candles so shipped to be exported, or any of them, shall be relanded in any part of *Great Britain*, that then and in every such case, over and above the penalty of the bond, which shall be levied and recovered to her Majesty's use, all the candles which shall be landed, or the value thereof, shall be forfeited.

Such candles relanded, forfeited, &c.

XXVI. And it is also hereby enacted, That any person or persons who shall export any candles to any foreign parts, shall or may make proof upon oath, or by such affirmation, as aforesaid, That the duty of such candles hath been paid or secured according to this act (which oath or affirmation the collector who received the said duty is hereby required and empowered to administer) and thereupon the said collector for the said duty upon candles, shall give to such person or persons *gratis* a certificate or certificates, expressing the kinds and quantities of such candles, and the duties paid or secured to be paid for the same, pursuant to this act, which certificate being produced to the customer or collector of the port where the said candles shall be exported, and oath or affirmation, as aforesaid, being also made by the exporter before the said customer or collector of the port who is hereby also authorized and required to administer the same, without fee or charge) that the candles so exported are the same mentioned in the said certificate; then the said customer or collector of the port where such candles shall be exported, shall give to the exporter thereof a debenture expressing the true quantity of the candles so exported; which debenture being produced to the collector appointed to receive the said duties upon candles, in such county or place where the said candles were exported, he shall forthwith pay the said duty which shall have been received upon this act, to the persons or agents so exporting the same; and if such collector shall not have money in his hands to pay the same, then the said respective commissioners of excise are hereby required to pay the said debenture out of the duties upon candles arising by this act, or if the duty of such candles exported were only secured, and shall remain unpaid, then the same shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

Exporters of candles, on oath that the duty has been paid, or secured, and on certificate and debenture, to be repaid the duty, or security discharged, &c.

XXVII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, in relation to the said duties by this act imposed upon candles, shall be sued for, levied, and recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture is or may be recovered or mitigated, by any law or laws of excise, by action of debt, bill, plaint, or information, in any of her Majesty's courts of record at *Westminster*, or in the court of *Exchequer* in *Scotland*; and that one moiety of every such fine, penalty, and forfeiture, shall be to her Majesty, her heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

Fines, &c. how to be recovered.

Anno octavo

A N N Æ Reginae.

C A P. XIII.

An act for continuing several impositions, additional impositions, and duties upon goods imported, to raise money by way of loan, for the service of the year one thousand seven hundred and ten; and for taking off the oversea duty on coals exported in British bottoms; and for better preventing frauds in drawbacks upon certificate goods; and for ascertaining the duties of corans imported in Venetian ships; and to give further time to foreign merchants for exportation of certain foreign goods imported; and to limit a time for prosecutions upon certain bonds given by merchants; and for continuing certain parts of the officers of the customs; and to prevent imbezilments by such officers; and for appropriating the monies granted to her Majesty; and for replacing monies paid or to be paid for making good any deficiencies on the annuity duty; and for encouragement to raise naval stores in her Majesty's plantations; and to give further time for registering debentures, as is therein mentioned.

For the application of the duties arising by this act, see 9 Annæ, c. 21. l. 6.

*Impositions on wines and vinegar, further continued to Aug. 1710, made perpetual by 9 Annæ, c. 21. l. 1.
1 Jac. 2. c. 3.*

1 Jac. 2. c. 3.

MOST gracious sovereign, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, for the better enabling your Majesty to defray the charge of this present war, and to finish the same as successfully as the said war hath hitherto (through the Divine goodness) been carried on, and for other your Majesty's most necessary and important occasions, have cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty the several and respective subsidies, impositions, and duties herein after particularly described, for and during the terms herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That the several impositions and duties upon wines and vinegar, granted by an act made in the first year of the reign of his late majesty King James the Second, intituled, *An act for granting to his Majesty an imposition upon all wines and vinegar, imported between the twenty fourth day of June, one thousand six hundred eighty five, and the four and twentieth day of June, one thousand six hundred ninety three*, which said act by several subsequent acts of parliament since made, was continued, and is to continue until the first day of August, one thousand seven hundred and sixteen, shall by virtue of this act be further continued, and be payable to her Majesty, her heirs and successors, for and upon all wines, and vinegar, which shall be imported into Great Britain, from the last day of July, one thousand seven hundred and sixteen, to the first day of August, one thousand seven hundred and twenty, and no longer; and that the said act so made in the first year of the reign of the said late King James the Second, and all powers, provisions, penalties, articles, and clauses therein contained, for or concerning the said impositions on wines and vinegar, shall continue and be in full force and effect until the said first day of August, one thousand seven hundred and twenty, and shall be applied, practised, and executed, for raising, levying, collecting, answering, and paying the said duties upon wines and vinegar, hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if all and every the clauses, matters, and things, in the said act of the first year

of the reign of the said King James the Second contained, had been again this act repeated and particularly enacted.

II. And be it further enacted by the authority aforesaid, That the rates, duties, and impositions upon all sorts of tobacco, granted by an act made in the first year of the reign of the said late King James the Second, intituled, *An act for granting to his Majesty an imposition upon all tobacco and sugar, imported between the twenty fourth day of June, one thousand six hundred eighty five, and the twenty fourth day of June, one thousand six hundred ninety three*, which said act, as for and concerning the said duties and impositions upon tobacco only, by several subsequent acts of parliament since made, was continued, and is to continue until the first day of August, one thousand seven hundred and sixteen, shall by virtue of this act be further continued and paid to her Majesty, her heirs and successors, for and upon all tobacco to be imported into Great Britain, from the said last day of July, one thousand seven hundred and sixteen, to the first day of August, one thousand seven hundred and twenty, and no longer.

Impositions on tobacco, further continued to 1 Aug. 1720.
1 Jac. 2. c. 4.
made perpetual by 9 Annæ, c. 21. s. 1, 2, 3.

III. Provided always, and be it enacted and declared by the authority aforesaid, That the said duty upon tobacco, which shall be imported within the times by this act limited, and all arrears thereof, shall be secured, collected, raised, levied, answered, and paid to her Majesty, in such method, and with such discount and allowances, and according to such rules and directions, and under such penalties, as are mentioned, referred to, or prescribed (as to the duties or impositions on tobacco) in and by the act made in the parliament holden in the seventh year of the reign of King William the Third, (of glorious memory) intituled, *An act for continuing several duties granted by former acts upon wine, vinegar, and tobacco, and East India goods and other merchandizes imported, for carrying on the war against France*, and not otherwise,

Duties on tobacco to be levied, &c. as by 7 & 8 W. 3. c. 10.

IV. And be it further enacted by the authority aforesaid, That the several additional and other rates, impositions, duties, and charges upon the several sorts of goods and merchandizes granted by an act made in the second year of the reign of King William the Third and Queen Mary, intituled, *An act for granting to their Majesties certain impositions upon all East India goods and merchandizes, and upon all wrought silks, and several other goods and merchandizes to be imported after the twenty fifth day of December, one thousand six hundred and ninety*, and which thereby, and by several acts of parliament already made, have continuance until the first day of August, one thousand seven hundred and sixteen, shall be further continued and paid to her Majesty, her heirs and successors, for and upon the like commodities to be imported into Great Britain, from the said last day of July, one thousand seven hundred and sixteen, to the first day of August, one thousand seven hundred and twenty, and no longer; and that the said act made in the second year of their late Majesties reign concerning East India goods, and other things therein charged, and all powers, provisions, penalties, articles, and clauses therein contained, shall continue and be of full force and effect until the first day of August, one thousand seven hundred and twenty, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said respective duties thereby continued, and all arrears thereof, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if the said last-mentioned act, and all and every the clauses, matters, and things therein contained, had been again repeated and particularly enacted; except only as to such part of the said acts concerning the said impositions on wines, vinegar, tobacco, East India goods, and other merchandizes imported, touching which other provisions or alterations are made by any act or acts of parliament now in force; which other provisions or alterations are to be observed, and to continue during the continuance of this act, and the said act, intituled, *An act for continuing several duties granted by former acts upon*

Old impost, &c. further continued to 1 Aug. 1720.
2 W. & M. c. 4.
made perpetual by 9 Annæ, c. 21. s. 1.

7 & 8 W. 3.
c. 10. made
perpetual by
9 Ann. c. 21.
f. 1.

Additional
impost, fur-
ther continu-
ed to 1 Aug.
1720.
4 & 5 W. &
M. c. 5.
made perpetual
by 9 Ann. c.
21. f. 1.

4 W. & M. c.
3

Duties on
whale-fins,
further continu-
ed to
1 Aug. 1720.
9 & 10 W. 3.
c. 45.
made perpe-
tual by 9 Ann.
c. 21. f. 1.

wine and vinegar, and upon tobacco and East India goods, and other merchandizes imported, for carrying on the war against France, and every article, clause, matter, and thing therein contained, for the raising, levying, securing, answering, and paying the impositions and duties on the merchandizes and commodities thereby charged, and which are by this act continued, shall be of full force and effect until the said first day of August, one thousand seven hundred and twenty.

V. And be it further enacted by the authority aforesaid, That the additional and other rates, duties, impositions, and charges upon the several sorts of goods and merchandizes granted by an act of parliament made in the fourth year of their said late Majesties reign, intituled, *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes, for prosecuting the present war against France*, which by several subsequent acts of parliament already made, have continuance until the first day of August, one thousand seven hundred and sixteen, shall, by virtue of this act, be further continued, and be paid and payable to her Majesty, her heirs and successors, throughout Great Britain, from the last day of July, one thousand seven hundred and sixteen, to the first day of August, one thousand seven hundred and twenty, and no longer; and that the said act last mentioned, and all the powers, provisions, penalties, articles, and clauses therein contained, (except as herein after is excepted and provided) as for and concerning the said rates, duties, and impositions, shall continue and be in full force and effect, until the said first day of August, one thousand seven hundred and twenty, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said duties hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as if the said last-mentioned act, and all and every the clauses, matters, and things, therein mentioned, had been again repeated, and particularly enacted in this present act. Provided also, That in all cases where any other provision or alteration is made by any act or acts of parliament now in being, in or about any other matter or thing contained in the said act of parliament for the impositions last-mentioned, such other provisions or alterations shall be observed, during the continuance of the term hereby granted; any thing herein contained to the contrary notwithstanding.

VI. And it is hereby further enacted, That the several impositions and duties, for and upon all whale-fins imported, which by an act of parliament, in the ninth year of the reign of his said late majesty King William the Third, intituled, *An act for taking away half the duties imposed on glass wares, and the whole duties lately laid on stone and earthen wares, and tobacco pipes, and for granting, in lieu thereof, new duties on whale-fins and Scotch linen*, were granted to his said late majesty King William, and by subsequent acts already passed, have continuance until the first day of August, one thousand seven hundred and sixteen, shall be, and are hereby continued and payable to her Majesty, her heirs and successors, upon all whale-fins to be imported into Great Britain, from the last day of July, one thousand seven hundred and sixteen, to the first day of August, one thousand seven hundred and twenty, and no longer; and shall be raised, levied, collected, and paid in such manner and form, and by such ways and means, and under such penalties, as are mentioned in the said act for granting the said impositions on whale-fins, and Scotch linen; which act, with all the powers, provisions, penalties, articles, and clauses therein contained, or thereby referred to, shall continue, and be in full force, until the said first day of August, one thousand seven hundred and twenty, and shall be applied, practised, and put in execution, for raising and levying the said duties on whale-fins hereby continued, and all arrears thereof, as fully and effectually as if all the clauses, matters, and things therein contained, concerning the said duties

on whale-fins, were repeated, and again enacted in the body of this present act.

VII. And whereas the said impositions on wines, vinegar, and tobacco, which were first granted to King James the Second, in the first year of his reign, and the said impositions on East India goods, and other goods charged therewith, which were first granted to their late majesties King William and Queen Mary, in the second year of their reign, and the said additional impositions which were first granted to them, in the fourth year of their reign, and the said duties on whale-fins imported, which were granted to his said late majesty King William, in the ninth year of his reign, were by several subsequent acts of parliament continued, with some exceptions and alterations, as aforesaid, until the first day of August, one thousand seven hundred and sixteen, in the manner therein mentioned, and are thereby made subject and liable (together with such other duties as are therein expressed) to the satisfaction of several principal sums which were borrowed, or authorized to be borrowed, upon those acts respectively, and the interest due, and to be due for the same, which principal and interest are to be duly paid off and discharged in the first place: now it is hereby further declared and enacted by the authority aforesaid, That from and immediately after the time that all the principal and interest monies, which by the said former acts, or any of them, are charged or chargeable on the several impositions and duties last particularly mentioned (jointly with other duties) as aforesaid, shall be fully paid off and satisfied according to the true meaning of the said former acts, or that sufficient money shall be reserved in the Exchequer for that purpose; then all the monies which from thenceforth shall arise by the said impositions upon wines, vinegar, and tobacco, which were first granted to King James the Second, in the first year of his reign, and the said impositions on East India goods, and other goods charged therewith, which were first granted to their late majesties King William and Queen Mary, in the second year of their reign, and the said additional impositions which were first granted to them in the fourth year of their reign, and the said duties on whale-fins imported, which were granted to his late majesty King William, in the ninth year of his reign, or the remainders of the terms formerly granted, and therein then to come and unexpired (except the necessary charges of raising, levying, collecting, and accounting for the same) shall from time to time be paid into the receipt of the Exchequer distinctly, for the purposes in this act expressed, and for no other use, intent, or purpose, whatsoever.

1 Jac. 2. c. 3.
& 4.
2 W. & M.
sess. 2. c. 4.
4 W. & M.
c. 5.
9 W. 3. c. 45.

After the principal, &c. of the former acts are discharged, the several duties appropriated for the uses of this act.

XV. And whereas by an act of parliament, made in the sixth year of her Majesty's reign, intituled, An act for continuing several duties therein mentioned upon coffee, chocolate, spices, pictures, and muslins, and additional duties upon several of the said commodities, and certain duties upon callicoes, China wares, and drugs, and for continuing the duties called the two third subsidies of tonnage and poundage, for preserving the public credit; and for ascertaining the duties of coals exported to foreign parts; and for securing the credit of the bank of England; and for passing several accounts of taxes raised in the county of Monmouth; and for promoting the consumption of such tobacco as shall have paid her Majesty's duties; it is amongst other things enacted, That all coals exported beyond the seas, from and after the end of the then present session of parliament, until the twenty fifth day of March, one thousand seven hundred and fifteen, and from thence to the end of the then next session of parliament, from Great Britain in British bottoms, shall only pay three shillings the chaldron, and after that rate for greater or lesser quantities; any former law or statute to the contrary notwithstanding, as by the same act more at large may appear: and whereas the said duty is a great hindrance to the British navigation, and lessens the exportation of coals from Great Britain to parts beyond the seas; be it therefore enacted by the authority aforesaid, That from and after the five and twentieth day of December, in the year one thousand seven hundred and ten, the said duty of three shillings

Oversea duties on coals in British bottoms, after 25 Dec. 1710, to cease. 6 Ann. c. 24.

shillings per chaldron shall cease, and be no longer paid; any thing in the said act to the contrary thereof in any wise notwithstanding.

Clause to prevent frauds in drawbacks upon certificate goods.

See 12 Ann. stat. 2. c. 8. f. 12. & 3 Geo. 1. c. 11. f. 5.

Such goods re-landed, forfeited, and double the value of the drawback, with the vessel, &c. Seizures made by virtue of this act, to be determined by two justices of peace. 3 Geo. 1. c. 18. L. 16.

Officers conniving, incapacitated, and imprisoned for 6 months.

Master conniving, imprisoned for 6 months.

No debenture for tobacco to Ireland, till a certificate from the collector, &c. in Ireland, of the landing the same there, by 6 Geo. 1. c. 21. f. 48. 21. per cent. to be allowed

XVI. And whereas by the laws of this realm, every person exporting tobacco, and other foreign goods, from any part of Great Britain, is entitled to a drawback of part of the duties paid or secured at the importation thereof, and it hath been found by experience, that great quantities of such tobacco and other foreign goods, after they have been shipped for exportation, have been privately re-landed in this realm; and the remedies already provided by law, have not been sufficient to obviate a practice so very prejudicial to her Majesty's revenue, and to all fair and honest traders in such goods: for the better prevention whereof for the future, be it further enacted by the authority aforesaid, That from and after the seven and twentieth day of March, one thousand seven hundred and ten, in case any tobacco, or other foreign goods, contained or specified in any certificate whereupon any such drawback is to be made, or whereupon any debenture is to be made forth for any such drawback, shall not be really and bona fide shipped and exported (the danger of the seas and enemies excepted) or shall be landed again in any part of Great Britain, unless in case of distress to save the goods from perishing, which shall be presently made known to the person or persons which are or shall be appointed by her Majesty to manage her customs, or principal officers of the port: then not only all such tobacco and other certificate goods shall be forfeited and lost, but also the person or persons (being the exporters, or any others) who shall bring back, or cause, or procure to be re-landed such tobacco, and other certificate goods, or any of them, in any part of Great Britain, or be assisting, or otherwise concerned in the unshipping the same, or to whose hands the same shall knowingly come, after the unshipping thereof, or by whose privity, knowledge, or direction the said tobacco and other goods, or any part thereof, shall be so re-landed, shall forfeit double the amount of the said drawback for such goods, together with the vessels and boats, and all the horses or other carriages, and carriages whatsoever, made use of in the landing, removing, carrying, or conveyance of the same; one moiety of all which penalties or forfeitures shall be to the use of her Majesty, and the other moiety to him or them that shall inform, seize, or sue for the same, to be recovered by bill, plaint, or information, in any of her Majesty's courts of record at Westminster, or in the court of Exchequer in Scotland, at any time or times within five years after the offence shall be committed; wherein no essoin, privilege, or wager of law shall be allowed.

XVII. And it is hereby enacted, That if any officer of the customs shall connive or assist in any fraud relating to such certificate goods, as aforesaid, such officer (over and above any other penalties, to which he is or may be liable by this or any other act) shall forfeit his office, and be rendered incapable of serving her Majesty for the future, and suffer six months imprisonment, without bail or mainprize; and if any master, commander, or other person belonging to any ship or vessel, shall assist in, or connive at the fraudulent landing any such certificate goods as aforesaid, he, she, or they (over and above all other penalties provided by this or any other act or acts now in force) shall, for every such offence, suffer imprisonment by the space of six months, without bail or mainprize.

XVIII. And for preventing the running of tobacco into this kingdom under pretence of exporting the same to Ireland; be it enacted by the authority aforesaid, That no debenture shall be paid or allowed for any tobacco exported from any part of Great Britain to the kingdom of Ireland, until a certificate shall be produced under the hands and seals of the collector, comptroller, and surveyor of the customs of any port in Ireland, or two of them, where such goods shall be landed, testifying the landing thereof, (the danger of the seas, or enemies excepted) any law to the contrary notwithstanding; which certificate the collector, comptroller, and surveyor

of the customs, or any two of them, of each port in Ireland, are impowered and required to deliver forthwith, upon the discharge of such tobacco, and not to take above one shilling fee for making out and delivery of such certificate.

for tobacco exported to Ireland in case of waste.
Fee 1 s.

XIX. And as a further security of her Majesty's revenues, both in Great Britain and Ireland; be it enacted by the authority aforesaid, That the master of every ship carrying such certificate goods to Ireland, shall demand and take from the collector of every respective port of Great Britain, a duplicate of his content in writing, certified under the hand and seal of the collector and comptroller of such port, (which said duplicate the collector and comptroller of each port in Great Britain, are hereby required to deliver to every master, without fee or reward) and such master shall be obliged to deliver such duplicate to the officers of the customs in Ireland on his arrival, before he be permitted to land such goods there.

Master carrying certificate goods to Ireland, to take a duplicate of his content from the collector, &c.

No debenture for tobacco exported in any ship under 20 tuns.

XX. And whereas an illegal trade is usually carried on in small vessels or boats; be it enacted by the authority aforesaid, That no debenture shall be made forth, nor any drawback be paid or allowed for any tobacco exported to any place, in any ship or vessel under the burthen of twenty tuns; any law, statute, or usage to the contrary notwithstanding.

XXI. And whereas by an exception or clause contained in an act made in the third year of her Majesty's reign, intituled, An act for granting to her Majesty further subsidy on wines and merchandizes imported, it was provided, That such corans as should be imported in English built shipping, navigated according to law, should be exempted from paying the two third subsidy granted by the said act: and whereas by a clause in an act made in the fourth year of her Majesty's reign, for continuing an additional subsidy of tonnage and poundage, it was amongst other things enacted and declared, That the exception contained in the aforesaid act, whereby corans imported in English built shipping, navigated according to law, were exempted from the said duty, should be extended to such corans, after the five and twentieth day of March, one thousand seven hundred and eight, should be imported in ships belonging to any of the subjects of the republic of Venice, so that they also should be exempted from payment of the two thirds subsidy granted by the aforesaid act; any thing therein contained to the contrary notwithstanding: and whereas by an act made in the sixth year of her Majesty's reign, for continuing the several duties therein mentioned, the said two third subsidies were continued for three years, from the seventh day of March, one thousand seven hundred and eight, with an exception as to corans imported in English built shipping, according to the said act of the third year of her Majesty's reign, and no notice is taken of the explanation thereof in the said act of the third year of her Majesty's reign, as to Venetian shipping also, whereby some doubts have arisen, whether corans imported in Venetian shipping ought to be exempted from the continuation of the two thirds subsidy, according to the provision before mentioned in the said act of the fourth year of her Majesty's reign, extending the exemption to them: for preventing which doubts, and in regard it would be very hard to restrain subjects of Venice from importing the goods of their own growth in their own shipping; be it therefore declared and enacted by the authority aforesaid, That the said clause in the act of the fourth year of the Queen's reign, for exempting corans imported in Venetian shipping from paying the two thirds subsidy, was intended, and is to be understood, from the time of passing the same act, to be a perpetual clause attending the continuation of that duty, and not limited unto the first grant thereof; any thing in the said act of the sixth, or in any other subsequent act, to the contrary in any wise notwithstanding.

Recital of 3 & 4 Ann. c. 5.

4 Ann. c. 6.

6 Ann. c. 12.

3 & 4 Ann. c. 5.

4 Ann. c. 6.

Corans imported in Venetian ships subject to 4 Ann.

XXIII. And whereas the laws of this realm do require, That for ships trading to or in her Majesty's plantations, lading sugars and other enumerated commodities there, bonds be given, which are commonly called Plantation bonds, with condition to bring the same goods to Great Britain, or to some other of her Majesty's plantations, or to that effect: now to prevent the discouragement which persons

Clause to limit a time for prosecutions upon plantation bonds.

12 Car. 2.
c. 18.
25 Car. 2.
c. 7.

persons trading to and from the said plantations do or may lie under by the said bonds lying out against them, although the conditions thereof are or shall have been performed; be it enacted by the authority aforesaid, That as to such of the said plantation bonds as have been entred into at any time or times before the eight and twentieth day of March, one thousand seven hundred and ten, and are now remaining in the hands of any of her Majesty's officers, in case there shall be no prosecution for some breach or non-performance of the respective conditions thereof before the eight and twentieth day of March, one thousand seven hundred and thirteen, or if upon such prosecution judgment be not obtained for her Majesty before the eight and twentieth day of March, one thousand seven hundred and fifteen, then such of the said plantation bonds, so already entred into, shall (for want of such prosecution or judgment) be void; and as to such plantation bonds as shall be entred into after the said eight and twentieth day of March, one thousand seven hundred and ten, in case there shall be no prosecution for some breach or non-performance of the respective conditions thereof, within three years after the dates thereof, or if upon such prosecution as is last-mentioned judgment be not obtained for her Majesty within the space of two years after the same prosecution commenced, then every such plantation bond, which shall hereafter be entred into, as aforesaid (in default of such prosecution to be commenced, and judgment to be obtained within the times before limited) shall also be void: and all the said plantation bonds so made void by this act, shall be delivered up by the officers, having the same in their keeping, to be cancelled, without fee or reward.

Or upon
wrought silk,
and other
commodities
mentioned in
11 & 12 W. 3.
c. 10.

XXIV. *And whereas by an act made in the eleventh year of the reign of the said late Majesty King William the Third, intituled, An act for the more effectual employing the poor, by encouraging the manufactures of this kingdom, upon the exportation of wrought silks, and other commodities therein mentioned, security is to be taken in the manner therein exprest: now in regard it may happen some of these goods may be vended in foreign parts, from which no certificate can be produced, as the said act requires, to discharge the security last-mentioned; be it enacted by the authority aforesaid, That as to such of the securities last-mentioned, as have been entred into at any time or times before the eight and twentieth day of March, one thousand seven hundred and ten, and are now remaining in the hands of any of her Majesty's officers, in case there shall be no prosecution for some breach, or non-performance of the respective conditions thereof, before the eight and twentieth day of March, one thousand seven hundred and thirteen; or if upon such prosecution judgment be not obtained for her Majesty before the eight and twentieth day of March, one thousand seven hundred and fifteen, then such of the said securities so already entred into upon exportation of such silks, and other commodities last-mentioned, shall (for want of such prosecution or judgment) be void; and as to such securities as shall be entred into, after the said eight and twentieth day of March, one thousand seven hundred and ten, upon exportation of such wrought silks, and other commodities as are last-mentioned, in case there shall be no prosecution for some breach, or non-performance of the respective conditions thereof, within three years after the dates thereof, or if upon such prosecution as is last-mentioned, judgment be not obtained for her Majesty within the space of two years after the same prosecution commenced, then every such security relating to wrought silks, or such other goods as are last-mentioned, which shall hereafter be entred into, as aforesaid, (in default of such prosecution to be commenced, and judgment to be obtained within the times before limited) shall also be void; and all such securities so made void by this act, shall be delivered up by the respective officers, having the same in their keeping, to be cancelled, without fee or reward.*

Officer not de-
livering up
such bonds, to
pay damages
and treble
costs.

XXV. *And it is hereby enacted by the authority aforesaid, That if any officer of her Majesty's revenue, having the custody of any of the bonds by this act required to be delivered up to be cancelled, as aforesaid, shall, upon reasonable*

reasonable demand, refuse or neglect to deliver up such bonds, according to the purport and true meaning of this act, then the officer so offending shall, for every such offence, be, and is hereby made liable to answer to the party grieved, all his damages, together with treble costs of suit.

XXVI. And in regard the subsidy of tonnage and poundage on merchandizes exported is to determine from and after the last day of July, one thousand seven hundred and ten, but it is nevertheless necessary, that the respective officers of the customs, as well outwards as inwards, do continue to perform the duties of their respective offices, as well to prevent frauds in relation to the drawbacks upon certificate goods, as to hinder the exportation of goods prohibited to be exported, and for other causes wherein the publick service is or may be concerned; be it therefore enacted by the authority aforesaid, That the fees of the officers of the customs, as well in the port of London as in other ports of Great Britain, which were established or allowed by the act of tonnage and poundage, made in the twelfth year of the reign of King Charles the Second, or by any of the rules annexed thereunto, or by any act or acts of parliament since made, touching any such fees, and which may lawfully be taken by any such officers, or their deputies, from any her Majesty's subjects or strangers, until the first day of August, one thousand seven hundred and ten, for any procquets, certificates, entries, clearings, bonds, debentures, endorsements, sufferances, transires, lett-passes, warrants, and other matters and things relating to the duties of their respective offices, shall, after the said last day of July, one thousand seven hundred and ten, continue, and be paid and payable for the same, until the said fees, or any of them, shall be altered by the commons of Great Britain in parliament, as fully as if the said fees, or any table or tables thereof formerly allowed, were particularly set down, or referred to in the body of this act; the determination of the said subsidy outwards, or any act or acts of parliament, or other matter or thing to the contrary notwithstanding:

Custom fees allowed by 12 Car. 2. c. 4. continued till altered by parliament.

XXVII. And be it enacted by the authority aforesaid, That if any officer or officers of the customs shall, contrary to his duty, imbezil any goods or merchandizes lodged in any warehouse, in his or their custody or possession, such officer and officers, for every such offence, shall forfeit double the value of the goods so imbezilled, to the parties grieved, with full costs, to be recovered as other penalties by this act are recoverable.

Officer imbezilling any goods, forfeits double the value, with full costs.

Anno octavo

A N N Æ Reginae.

C A P. XIX.

An act for the encouragement of learning, by vesting the copies of printed books in the authors or purchasers of such copies, during the times therein mentioned.

WHEREAS printers, booksellers, and other persons have of late frequently taken the liberty of printing, reprinting, and publishing, or causing to be printed, reprinted, and published, books and other writings, without the consent of the authors or proprietors of such books and writings, to their very great detriment, and too often to the ruin of them and their families: for preventing therefore such practices for the future, and for the encouragement of learned men to compose and write useful books; may it please your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the tenth day of April, one thousand seven hundred and ten, the author of any book or books already

After 10 April 1710, the authors of books already printed, who have not transferred their rights, and the booktel-

lers, &c. who have purchased copies, shall have the sole right of printing them for the term of 21 years: and the authors of books not printed, to have the sole right of printing for 14 years.

Punishment of bookseller, &c. printing without consent of the proprietor.

Penalties in Scotland, how recoverable.

This act not to hinder the importation, &c. of books in Greek, &c. printed beyond sea.

General issue.

Actions for offences against this act, to be brought in 3 months.

already printed, who hath not transferred to any other the copy or copies of such book or books, share or shares thereof, or the bookseller or booksellers, printer or printers, or other person or persons, who hath or have purchased or acquired the copy or copies of any book or books, in order to print or reprint the same, shall have the sole right and liberty of printing such book and books for the term of one and twenty years, to commence from the said tenth day of *April*, and no longer; and that the author of any book or books already composed, and not printed and published, or that shall hereafter be composed, and his assignee or assigns, shall have the sole liberty of printing and reprinting such book and books for the term of fourteen years, to commence from the day of the first publishing the same, and no longer; and that if any other bookseller, printer, or other person whatsoever, from and after the tenth day of *April*, one thousand seven hundred and ten, within the times granted and limited by this act, as aforesaid, shall print, reprint, or import, or cause to be printed, reprinted, or imported, any such book or books, without the consent of the proprietor or proprietors thereof first had and obtained in writing, signed in the presence of two or more credible witnesses; or knowing the same to be so printed or reprinted, without the consent of the proprietors, shall sell, publish, or expose to sale, or cause to be sold, published, or exposed to sale, any such book or books, without such consent first had and obtained, as aforesaid: then such offender or offenders shall forfeit such book or books, and all and every sheet or sheets, being part of such book or books, to the proprietor or proprietors of the copy thereof, who shall forthwith damask, and make waste paper of them; and further, That every such offender or offenders shall forfeit one penny for every sheet which shall be found in his, her, or their custody, either printed or printing, published or exposed to sale, contrary to the true intent and meaning of this act; the one moiety thereof to the Queen's most excellent Majesty, her heirs and successors, and the other moiety thereof to any person or persons that shall sue for the same, to be recovered in any of her Majesty's courts of record at *Westminster*, by action of debt, bill, plaint, or information, in which no wager of law, essoin, privilege, or protection, or more than one imparlance, shall be allowed.

VI. Provided always, and be it further enacted, That if any person or persons incur the penalties contained in this act, in that part of *Great Britain* called *Scotland*, they shall be recoverable by any action before the court of session there.

VII. Provided, That nothing in this act contained do extend, or shall be construed to extend, to prohibit the importation, vending, or selling of any books in *Greek*, *Latin*, or any other foreign language, printed beyond the seas; any thing in this act contained to the contrary notwithstanding.

VIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced or brought against any person or persons whatsoever, for doing, or causing to be done, any thing in pursuance of this act, the defendants in such action may plead the general issue, and give the special matter in evidence; and if upon such action a verdict be given for the defendant, or the plaintiff become nonsuited, or discontinue his action, then the defendant shall have and recover his full costs, for which he shall have the same remedy as a defendant in any case by law hath.

X. Provided nevertheless, That all actions, suits, bills, indictments, or informations for any offence that shall be committed against this act, shall be brought, sued, and commenced, within three months next after such offence committed, or else the same shall be void and of none effect.

Anno nono

A N N Æ Reginae.

C A P. VI.

An act for reviving, continuing, and appropriating certain duties upon several commodities to be exported; and certain duties upon coals to be water-born and carried coastwise; and for granting further duties upon candles, for thirty two years, to raise fifteen hundred thousand pounds, by way of a lottery, for the service of the year one thousand seven hundred and eleven; and for suppressing such unlawful lotteries, and such insurance offices, as are therein mentioned.

MA Y it please your most excellent Majesty, we your Majesty's most dutiful and loyal subjects the commons of *Great Britain* in parliament assembled, being desirous, by the most speedy, easy, and effectual ways and means, to raise the necessary supplies for prosecuting the present war (in which your Majesty hath been for several years engaged) against the *French King*, and for enabling your Majesty, at the end thereof, to establish a good and lasting peace, have for that end and purpose given and granted, and do by this present act give and grant unto your Majesty, the several customs, subsidies, and other duties, for and upon such several goods, merchandizes, and commodities to be exported, or which shall be shipped to be exported from or out of *Great Britain*, as are herein after expressed; and such duties upon coals, culm, and cynders, which are or shall be water-born and carried from any port or place of *Great Britain*, to any other port or place of the same; and such further duties upon candles made in *Great Britain*, or imported into the same, as are hereafter in this act more particularly mentioned; and we do most humbly beseech your Majesty, that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the Lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, in form following: Whereas by an act of parliament made and passed in the twelfth year of the reign of his late majesty King *Charles the Second*, (of blessed memory) commonly called, *The act of tonnage and poundage*, (amongst other things therein contained) a certain subsidy of poundage for and upon all manner of goods and merchandizes to be carried out of the realm of *England*, or any the dominions to the same belonging, that is to say, twelve pence of the value of every twenty shillings, of the same goods and merchandizes, according to the several and particular rates and values thereof, as they were particularly and respectively rated and valued in the book therein mentioned and referred unto, and other duties, were granted to his said late Majesty, during his life, except as therein is excepted: and whereas after granting the said subsidy, as aforesaid, several other acts of parliament have been made, whereby the said subsidy of poundage, or some part or parts of the said subsidy of poundage, for and upon several of the said goods, merchandizes, and commodities, exported or to be exported, as aforesaid, were (together with several customs or duties upon goods and merchandizes imported) granted for several terms successively, the last of which terms was granted by an act in the first year of her Majesty's reign, intituled, *An act for making good deficiencies, and preserving the publick credit*, and continued until the first day of August, in the year of our Lord one thousand seven hundred and ten; and the said subsidy of poundage, as to several goods, merchandizes, and commodities exported, which were originally charged therewith by the said act of the twelfth year of the reign of King *Charles the Second*, hath been,

For the application of the surplus arising from this act; see 9 Ann. c. 23. s. 85.

12 Car. 2. c. 4.

1 Ann. Stat. 2. c. 13.

12 Car. 2. c. 4.

Subsidy of
poundage, &c.
outwards,
revived and
continued for
32 years from
8 March,
1710. made
perpetual by
3 Geo. 1. c. 7.
1. 1.
5 Ann. c. 8.
See 8 Geo. 1.
c. 15. f. 7.

How these
duties shall be
raised.

12 Car. 2.
c. 4.

Subsidy, &c.
taken away or
diminished by
acts of par-
liament, not
revived.

by several acts of parliament, since taken away, lessened, or altered: now it is hereby enacted by the authority aforesaid, That so much of the said subsidy of poundage, and other duties, (first granted by the said act of the twelfth year of the reign of King *Charles* the Second, as aforesaid) on several goods and merchandizes exported, as did remain or had continuance until the first day of *August* in this present year of our Lord one thousand seven hundred and ten, or which by force or virtue of the said act of the first year of her Majesty's reign, *For making good deficiencies*, and the act of the fifth year of her Majesty's reign, *For the union of the two kingdoms of England and Scotland*, or by any other act or acts of parliament relating thereunto, were payable or existent on the last day of *July*, in the said year of our Lord one thousand seven hundred and ten, for any goods or merchandizes exported, shall, by force and virtue of this act, be revived, and be further continued, and be paid and payable to her Majesty, her heirs and successors, for and upon the like goods and merchandizes respectively to be exported from *Great Britain*, from and after the eighth day of *March*, in the year of our Lord one thousand seven hundred and ten, at any time or times, within or during the term of thirty two years from thence next ensuing, (other than and except such duties as were formerly granted to be paid upon the exportation of sea coals for parts beyond the seas, instead whereof other duties are imposed by this present act.)

II. And be it further enacted by the authority aforesaid, That the said subsidy of poundage, and other duties upon goods and merchandizes exported, hereby revived and continued, during all the term of years therein granted, as aforesaid, and all arrearages of the same, shall and may, from time to time, be raised, received, levied, and recovered, by such ways and means, and under such penalties and forfeitures, and with such allowances for goods lost or taken at sea, and such other allowances, and in such manner and form, as the like subsidy of poundage and other duties, which continued until the said first day of *August*, one thousand seven hundred and ten, were or might be raised, received, levied, or recovered, by any law or statute which was in force on the said last day of *July*, one thousand seven hundred and ten; and that so much of the said act of the twelfth year of the reign of King *Charles* the Second, and of the order of the commons in parliament assembled, bearing date the seventeenth day of *May*, one thousand six hundred and forty two, for settling of officers fees, and all such clauses, penalties, forfeitures, matters, and things, contained in the act last-mentioned, or any other act or acts of parliament whatsoever, as on the said last day of *July*, one thousand seven hundred and ten, were in force, for the raising, receiving, levying, or recovering, or for making allowances out of the said subsidy of poundage and other duties on goods or merchandizes exported, which had continuance until the said first day of *August*, one thousand seven hundred and ten, shall be revived, practised, and put in execution, for raising, receiving, levying, and recovering, or making allowances out of the said subsidy of poundage and other duties hereby imposed on goods and merchandizes to be exported, during the said term of thirty two years, and all arrearages of the same, as fully and effectually as if they were particularly and at large recited and set down in the body of this present act.

III. Provided always, and it is hereby declared, That where the subsidy of poundage, or other duties formerly granted, as aforesaid, on goods or merchandizes exported, have been taken away, in part or in the whole, upon any particular goods or merchandizes so exported, by virtue of any act or acts of parliament, or by any clause or clauses contained in any such act or acts formerly made for taking away or diminishing the same, in all such cases, the subsidy or duty, or such part of the said subsidy or duty so taken away, shall not be revived or continued by virtue of this present act; any thing herein contained to the contrary notwithstanding.

IV. And

IV. And it is hereby also enacted by the authority aforesaid, That for and during the term of thirty two years, to be reckoned from the eighth day of *March*, one thousand seven hundred and ten, it shall and may be lawful for any person or persons, natives or foreigners, to buy in open fair or market, and to export and transport from *Great Britain* into *Ireland*, or any foreign parts beyond the seas, all sorts of leather, sheep-skins or calve-skins, tanned, tawed, or dressed, paying for each hundred weight of all sorts of leather, sheep-skins and calve-skins, containing one hundred and twelve pounds, and so proportionably for a greater or lesser quantity, the sum of twelve pence, and no more; any former law, statute, or usage to the contrary in any wise notwithstanding.

Leather, &c. may be exported, paying 12d. per C. for 32 years. Made perpetual by 3 Geo. 1. c. 7. s. 1.

V. And be it further enacted by the authority aforesaid, That the several and respective rates and duties herein after mentioned, (and none other) shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all coals, which at any time or times within or during the term of thirty two years, to commence from the eighth day of *March*, in the present year of our Lord one thousand seven hundred and ten, shall be exported, or shipped to be exported beyond the seas; (that is to say), For all coals of *Wales*, or the west of *England*, which shall be shipped for exportation to *Ireland*, or the isle of *Man*, the sum of one shilling for every chalder, (reckoning the chalder to consist of thirty six bushels *Winchester* measure) and after that rate for a greater or lesser quantity; for every chalder (like *Winchester* measure) of coals, which shall be shipped for exportation to any of her Majesty's plantations, the sum of two shillings, and proportionably for any greater or lesser quantity; and for every chalder of coals, (*Newcastle* measure) which shall be shipped for exportation to any parts beyond the seas, (other than as aforesaid) in foreign built bottoms, twelve shillings, and in *English* built bottoms, three shillings, and after those rates for greater or lesser quantities; and for such coals which at any time during the said term of thirty two years, shall be so exported, or shipped to be exported, as aforesaid, for *Ireland*, or the isle of *Man*, or for the plantations, or other parts beyond the seas, (in case they are such coals as are usually sold by weight) the proportional rates following; *videlicet*, For such coals to be exported for *Ireland*, or the isle of *Man*, eight pence per tun, reckoning the tun to be twenty hundred weight; and for such coals shipped for exportation to the plantations, sixteen pence for every such tun; and for every such tun of such coals which shall be shipped for exportation to any other parts beyond the seas, one third part of the said rates charged thereon, in case they were shipped by *Newcastle* measure, as aforesaid, and proportionally for greater or lesser quantities: the said respective duties on coals exported to be raised, levied, uplifted, and recovered in the same manner, and under such penalties and forfeitures, and by such rules, ways, and methods, as any other customs or duties, payable to her Majesty upon the exportation of any goods or merchandizes, are by this act, or by any other law or statute now in force, to be raised, levied, uplifted, or recovered in *England* or *Scotland* respectively.

Duty upon coals shipped to be exported; made perpetual by 3 Geo. 1. c. 7. s. 1.

What to be paid for coals carried from Scotland to Ireland, or the isle of Man. 9 Ann. c. 23. s. 90.

VI. Provided always, and it is hereby enacted, That good security shall be given to the officers of the customs in the respective ports where any of the said coals shall be shipped for exportation to *Ireland*, the isle of *Man*, or any of the said plantations, for landing such coals in *Ireland*, the isle of *Man*, or any of the said plantations respectively, and not elsewhere (danger of the seas and enemies excepted); and in case the ship or vessel, on which the coals for which such security ought to be given, shall depart or go out of port without giving the same, then such ship or vessel, and the coals therein, or the value thereof, shall be forfeited, and shall and may be recovered, to wit, one moiety thereof to the use of the Queen, and the other moiety thereof to the use of such person or persons as will seize, inform, or sue for the same.

Security to be given for coals shipped for Ireland, or the isle of Man, &c.

VII. And

The duties on
coals 15 Car. 2.
c. 7. and 6
Ann. c. 22.
not to be
charged dur-
ing this act.

Additional du-
ties are laid on
coals exported
in foreign bot-
toms; by 12
Ann. stat. 2.
c. 9. f. 9. and
perpetuated by
6 Geo. 1.

c. 4. f. 1.
Duty upon
coals, culm,
and cynders
carried coast-
wise, or im-
ported into
Great Britain;
made perpetual
by 3 Geo. 1.
c. 7. f. 1.

Duty on coals
imported from
foreign parts.
Made perpetual
by 3 Geo. 1.
c. 7. f. 1.

On coals car-
ried coastwise.

VII. And it is hereby provided and declared by the authority aforesaid, That during the term of thirty two years last-mentioned, no duties shall be charged or raised to the use of her Majesty, her heirs and successors, for or upon the exportation of any coals to or for any of her Majesty's plantations, by the act for the encouragement of trade, made in the fifteenth year of the reign of the said late King Charles the Second, or for any coals to be exported in foreign bottoms, by an act made in the sixth year of her Majesty's reign in that behalf, or for any coals whatsoever, upon the exportation thereof to parts beyond the seas, other than the several and respective rates and duties by this act imposed upon the same, during the continuance thereof; any other law or statute whatsoever to the contrary notwithstanding.

VIII. And be it further enacted by the authority aforesaid, That for and during the term of thirty two years, commencing from the said eighth day of March, in the year of our Lord one thousand seven hundred and ten, and no longer, there shall be raised, levied, uplifted, collected, and paid unto and for the use of her Majesty, her heirs and successors, for and upon all coals, culm, and cynders, (except charcoal made of wood) which shall be shipped or water-born, and carried from any port or place in Great Britain, to any other port or place within the same, in such manner as is hereinafter expressed; and for all coals (if any such be) which shall be imported into Great Britain from any foreign parts, the several and respective impositions, rates, duties, and sums of money herein-after mentioned (over and above all such duties as are already granted or payable for or in respect of the same coals, culm, and cynders, so water-born, and carried coastwise, and in respect of the said coals so imported, or any of them); that is to say, For all coals which at any time or times, within or during the said term of thirty two years last-mentioned, shall be imported or brought into the said kingdom of Great Britain from any part beyond the sea, (in case they are such coals as are most usually sold by weight) the sum of two shillings for every tun, (reckoning the tun to consist of twenty hundred weight, and every hundred to consist of one hundred and twelve pounds weight of *Averdupois*) and after that rate for any greater or lesser quantity; and for all coals so imported from any part beyond the sea, being most usually sold by the chalder, or by any other measure whatsoever reducible to the chalder, the sum of three shillings for every chalder, reckoning each chalder to consist of thirty bushels *Winchester* measure, as aforesaid, and after that rate for a greater or lesser quantity of such coals so imported, or brought in from any foreign parts; the said duties for foreign coals imported, or brought in as aforesaid, to be paid by the respective importer or importers thereof; and for all sorts of coals from time to time shipped, or water-born in order to be shipped, or laid on board any ship or vessel to be carried by sea, and which shall be carried by sea, in any ship or vessel from any port or place within the said kingdom of Great Britain, and which at any time or times, within or during the same term, shall be imported, brought or landed in any other port or place within the said kingdom of Great Britain, being most usually sold by the chalder, or by any other measure whatsoever reducible to the chalder, the sum of two shillings for every chalder, to be reckoned as aforesaid, and after that rate for a greater or lesser quantity; and for all sorts of coals from time to time so shipped, or water-born in order to be shipped, and carried by sea, from any port or place of the kingdom of Great Britain, and which at any time or times during the same term, shall be imported, brought or landed in any other port or place of the same, (in case they are such as are most usually sold by weight) the sum of sixteen pence for every tun, and according to that proportion for more or less; the said several duties for coals so shipped, or water-born to be shipped and carried by sea, as aforesaid, from time to time to be paid at the respective ports and places of importation, or landing of such coals, and to be charged on the respective owners and owners, master or other persons having the charge of every such ship

vessel, or of the coals so carried, imported, or brought in the same: and Duty on culm,
 or all culm whatsoever, which at any time during the same term of thirty
 years shall be water-born in order to be shipped within the said kingdom
 of Great Britain, or brought into the same, the sum of four pence, and eight
 parts of a penny, for every such chalders, as aforesaid, and after that
 rate to be paid at the respective ports and places of importation or landing
 of such culm, and to be charged on the respective owner and owners, or
 master or masters, or other persons having the charge of the ship or vessel,
 of the culm so carried, imported, or brought in the same: and for all Duty on cyn-
 ders.
 cynders made of pit-coal, which at any time or times during the same term
 of thirty two years shall be shipped, or water-born in order to be shipped
 within the said kingdom of Great Britain, or brought into the same, the
 sum of two shillings for every such chalders, as aforesaid, and after that rate
 or a greater or lesser quantity, to be paid at the respective ports and places
 of importation or landing such cynders, and to be charged upon the re-
 spective owner and owners, master and masters, or other persons having the
 charge of the ship or vessel in which the said cynders shall be carried, im-
 ported, or brought.

IX. And it is hereby enacted by the authority aforesaid, That the said These duties
 several duties by this act imposed, within and throughout the said kingdom on coals, &c.
 of Great Britain, for and upon such coals, culm, and cynders which shall to be levied as
 water-born, and carried coastwise, or from one part of Great Britain to by the act
 any other part of the same, as aforesaid, during all the time and term by 4 Ann. c. 6.
 this act granted therein, and all arrearages thereof, shall and may be raised,
 levied, collected, and recovered in such or the like manner and form, and
 subject to such allowances and repayments, and under such penalties, for-
 feitures, disabilities, and according to such rules, and methods, and direc-
 tions, as by the act of parliament made in the fourth year of her Majesty's
 reign, intituled, *An act for continuing an additional subsidy of tonnage, and 4 Ann. c. 6.*
and certain duties upon coals, culm, and cynders; and additional
duties of excise; and for settling and establishing a fund thereby, and by other
ways and means, for payment of annuities, to be sold for raising a further sup-
ply to her Majesty for the service of the year one thousand seven hundred and six,
and other uses therein mentioned, or by any other law or statute whatsoever
are prescribed or appointed for the raising, levying, securing, collecting
and recovering the duties upon the like coals, culm, and cynders, which had
continuance until the thirtieth day of September, one thousand seven hundred
and ten; and that all and every the powers, authorities, rules, directions,
penalties, forfeitures, disabilities, clauses, matters, and things, which were
contained in the said act of the fourth year of her Majesty's reign, or were
are in any other acts or statutes thereby referred unto, for the manag-
ing, raising, levying, securing, collecting, recovering or accounting for the
and duties upon coals, culm, and cynders, which were granted or conti-
nued until the said thirtieth day of September, one thousand seven hundred
and ten, as aforesaid, shall be and are, by force and virtue of this present act,
revived, and shall be in full force, and be duly observed, practised, and
put in execution, in and for the managing, raising, levying, securing, reco-
vering, and accounting for the duties upon the like coals, culm, and cyn-
ders by this act granted, for and during the whole term hereby granted of
and in the same, and all arrearages thereof, as fully and effectually, to all
ends and purposes, as if the same powers, authorities, rules, directions,
penalties, forfeitures, disabilities, clauses, matters and things, were again
expressed, and particularly repeated and re-enacted in the body of this pre-
sent act.

X. And whereas a doubt may arise whether coals, culm or cynders carried Coals carried
 from the bridge of Sterling, which is on the Firth of Forth, to the town of from Sterling
 Dunbar, or to Redhead, are liable to the duties by this act imposed, as if they to Dunbar or
 are carried to sea; it is hereby provided, enacted and declared, That such Redhead not
 coal, chargeable.

Duties on
candles for 31
years from 25
March, 1711.
Made per-
petual by
3 Geo. I. c.
7. sect. 1.

coal, culm and cynders, so carried from the bridge of *Sterling* to the town of *Dunbar*, or to *Redhead*, or to any part betwixt them, shall not, by reason of such carriage, be liable to the duties by this act imposed; any thing in this act contained to the contrary notwithstanding.

XI. And be it further enacted by the authority aforesaid, That there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all candles which, at any time or times, within or during the term of thirty-two years, to be reckoned from the twenty-fifth day of *March*, in the year of our Lord one thousand seven hundred and eleven, shall be imported or brought into the kingdom of *Great Britain*, or made within the same, (over and above all other customs, subsidies, duties of excise, or other duties already imposed thereupon, or to be paid for the same, by or during the continuance of any act or acts of parliament in that behalf) the further duties herein after mentioned; that is to say, for all candles made of wax, or usually called or sold for wax-candles, (notwithstanding the mixture of any other ingredients therewith) which shall be so imported, the sum of four pence for every pound weight *Averdupois*, and after that rate for a greater or lesser quantity; and for all candles made of tallow, and other candles whatsoever, (except the wax candles before charged) which shall be so imported, one half-penny for every pound weight *Averdupois*, and after that rate for a greater or lesser quantity; the said several duties for and upon all imported candles to be paid down in ready money by the importers thereof, before the landing of the same respectively; and there shall be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs and successors, for and upon all candles, which at any time or times, within or during the said term of thirty two years last-mentioned, shall be made within the said kingdom of *Great Britain*, the further duties herein after mentioned; that is to say, for all candles of wax, or usually called or sold for wax candles, (notwithstanding any mixture, as aforesaid,) which shall be so made in *Great Britain*, the sum of four pence for every pound weight *Averdupois*, and after that rate for a greater or lesser quantity; and for all candles of tallow, and other candles whatsoever, (except the wax candles before charged) which shall be so made in *Great Britain*, one half penny for every pound weight *Averdupois*, and after that rate for a greater or lesser quantity; the said several duties for the said candles, so to be made in *Great Britain*, to be paid by the makers thereof respectively.

Duty on can-
dles to be le-
vied as by
8 Annæ, c. 9.

XII. And it is hereby enacted by the authority aforesaid, That the several and respective duties by this act imposed for and upon all candles imported or made, as aforesaid, for and during all the term of years hereby granted, of and in the same, and all arrearages thereof, shall and may, from time to time, be raised, received, levied, recovered, and secured, by such ways and means, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such power of making compositions, and other powers, and subject to such allowances, drawbacks, rules, and directions, and in such methods, manner, and form, as the like duties upon candles granted by an act of the eighth year of her Majesty's reign, whereby certain duties were laid upon candles, towards raising her Majesty's supply for the year one thousand seven hundred and ten, are by that act, or by any law or statute thereby referred unto, prescribed, appointed, or enacted to be raised, received, levied, secured, or recovered, during the continuance thereof; and that the act last-mentioned, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters, and things therein contained, or thereby referred unto, for the raising, receiving, levying, recovering, securing, compounding, paying, or accounting for the said duties upon candles thereby granted, during the continuance thereof, or any arrearages of the same, are and shall be, by force and virtue of this act, continued, practised,

practised, and put in execution, for raising, receiving, levying, recovering, securing, compounding, paying, and accounting for the duties upon candles by this act granted, and making allowances out of the same, during the said term of thirty two years hereby granted, and all arrearages thereof, as fully and effectually, to all intents and purposes, as if they were particularly, and at large repeated in the body of this present act.

XVII. And for the better levying and raising the several duties and sums of money by this act granted, which are to arise upon the exportation or importation of any goods, merchandizes, or commodities whatsoever, or upon such coals, culm, and cynders, as shall be waterborn and carried coastwise, as aforesaid; it is hereby enacted, That such of the same duties and sums of money as shall arise or be due or payable in that part of Great Britain called England, Wales, or the town of Berwick upon Tweed, shall, from time to time, be under the management and government of the commissioners of the customs in England for the time being, who shall cause those duties from time to time to be raised, levied, collected, and paid to the receiver or receivers general of the customs in England for the time being; and that such receiver or receivers general in England for the time being, shall pay all the money arising thereby (such additional charges as shall be necessary for receiving, levying, managing, paying, and accounting for the same, excepted) into her Majesty's receipt of Exchequer, distinct and apart from all other branches of the publick revenue, weekly, to wit, on Wednesday in every week, if it be not an holy-day; and if it be, then on the next day after that is not an holy-day, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after-mentioned; and that such of the said duties and sums of money by this act granted, which shall arise, or be due or payable in that part of Great Britain called Scotland, upon the exportation or importation of any goods, merchandizes, or commodities whatsoever, or upon such coals, culm, and cynders, as shall be waterborn or carried coastwise, as aforesaid, shall, from time to time, be under the management and government of the commissioners of the customs in Scotland for the time being, who shall cause those duties, from time to time, to be raised, levied, collected, and paid to the receiver or receivers general of the customs in Scotland for the time being; and that such receiver or receivers general of the customs in Scotland for the time being shall transmit and pay, or cause to be paid, all the monies arising thereby (such additional charges as shall be necessary for receiving, levying, managing, paying, and accounting for the same, excepted) into her Majesty's receipt of Exchequer in England, distinct and apart, as aforesaid, from time to time, as such receiver or receivers general in Scotland shall have received any such monies, as aforesaid, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after-mentioned.

The duties arising by exportation or importation, to be under the management of the commissioners of the customs, &c.

XVIII. And whereas by an act of parliament, made in the fourteenth year of the reign of King Charles the Second, intituled, An act for preventing frauds, and regulating abuses in his Majesty's customs, and by the said act of union relating thereunto, it is provided, that every merchant or other person who shall export any goods or merchandizes from any port of this kingdom, capable of a ship or vessel of two hundred tuns, upon an ordinary full sea, to any port or place of the Mediterranean sea, beyond the port of Malaga, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable, shall pay for all the wares and merchandizes so exported or imported, an additional duty of one per cent. as is thereby prescribed; and by an act of the sixth year of her now Majesty's reign, intituled, An act for encouraging the dressing and dying of woollen cloths within this kingdom, by laying a duty upon broad cloth exported white, it is enacted, That a duty of five shillings shall be paid to her Majesty, her heirs and successors, for every white

13 & 14 Car. 2. c. 11.

6 Annæ, c. 8.

Duty of one
per cent. on
goods export-
ed to the Me-
diterranean,
&c.
and on white
woollen cloths
exported, ap-
propriated for
32 years.
Made perpe-
tual by
3 Geo. I. c. 7.

Appropriation
of the several
duties.

The officers
for managing
these duties
liable to the
act 9 & 10 W.
3. c. 44.

white woollen cloth, commonly called broad cloth, which shall be exported out of this kingdom into foreign parts, as by that and several acts may more fully appear: now it is hereby further enacted by the authority aforesaid, That all the monies which at any time or times, within or during the said term of thirty two years, to be reckoned from the said eighth day of March, one thousand seven hundred and ten, shall arise, or be due or payable, as well of or for the said additional duty of one per cent. for goods to be exported in such ships, as aforesaid, as of or for the said duty on white woollen cloths, formerly granted or imposed, as aforesaid, shall also be under the government and management of the commissioners of the customs for the time being, in *England* and *Scotland* respectively, who shall also cause those duties, from time to time, to be raised, levied, collected, and paid to the said respective receiver or receivers general for the time being; and that the said receiver general in *England* for the time being, shall also pay the monies thereof which he shall receive (necessary charges excepted) into her Majesty's receipt of Exchequer in *England*, weekly, as aforesaid, for the purposes in this act expressed, under the penalties, forfeitures, and disabilities herein after-mentioned; and the said receiver general in *Scotland* for the time being, shall likewise pay or transmit the money which he shall receive of the particular duties last-mentioned (necessary charges, as aforesaid, excepted) into the same receipt of Exchequer in *England*, from time to time, as he shall have received the same, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after-mentioned.

XIX. And it is hereby enacted and declared by the authority aforesaid, That the said subsidy of poundage upon several goods and merchandizes to be exported; and the said duty to arise upon the exportation of leather, sheep-skins, and calve-skins tanned, tawed, or dressed; and the said several duties to arise upon coals to be exported for parts beyond the seas; and the said several duties to arise by coals, culm, and cynders, which shall be waterborn, and carried from one part of *Great Britain* to any other part of the same; and the money hereby appointed to be brought into the Exchequer of or for the said additional duty of one per cent. on goods exported in such ships, as aforesaid; and the said duty on white woollen cloths; and the said duties upon candles made in *Great Britain*, or imported into the same; and all other the duties and sums of money by this act granted, shall be liable to, and charged and chargeable with the yearly fund herein after-mentioned, and to and with all the payments, to be made out of the same in pursuance of this act, during the whole term of thirty two years herein after expressed; and all the same subsidies, duties, and sums of money (except the necessary charges for execution of this act) are and shall be appropriated thereunto in such manner, that all the monies which shall, from time to time, be or remain due or in arrear for principal or interest upon this act, shall, from time to time, be paid and satisfied out of the said several and respective duties by this act granted or appointed for the payments thereof, without being diverted to any other use, intent or purpose whatsoever, under such penalties, forfeitures, and disabilities, as are hereafter in this act contained in that behalf.

XX. And to the end all the monies arising by the said subsidy of poundage upon several goods and merchandizes to be exported; and by the said duty upon leather and such skins to be exported, as aforesaid; and by the said several duties to arise upon coals to be exported from parts beyond the seas; and by the said several duties to arise upon coals, culm, and cynders, to be waterborn, and carried coastwise as aforesaid; and by the said additional duty of one per cent. on goods exported to the *Mediterranean* sea, as aforesaid; and by the said duty upon white woollen cloths to be exported; and by the said duties upon candles made in *Great Britain*, or imported into the same; or by any other the duties granted or appropriated

and every of them, may be duly, and certainly raised and brought into the said receipt of Exchequer for the purposes aforesaid; it is hereby further enacted by the authority aforesaid, That, from time to time, during the continuance of this act, there shall be appointed and kept, such and so many commissioners of customs and excise, receivers general, collectors, surveyors, and other judicial and ministerial officers, as shall be proper and necessary for managing, governing, adjudging, levying, receiving, collecting, and paying the said respective duties by this act granted or appropriated, and for keeping and rendering the accounts of the same; and that the said receivers general, collectors, surveyors, and other officers, who are or shall be concerned in the raising, collecting, receiving, and paying the same respective duties, or any of them, and keeping and rendering the several accounts thereof, shall perform their several duties therein, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the said monies, as are prescribed, and so be inflicted by virtue of an act of parliament, made and passed in the ninth year of the reign of his late Majesty King William the Third, intituled, *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties upon salt, and upon stamp vellum, parchment, and paper, thereby granted, or referred unto, or for detaining, diverting, or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

9 & 10 W. 3.
c. 44.

LIII. And whereas a doubt may arise whether all pieces of linen cloth under forty ells exported, are liable to the duty of six pence, by this act or any former act imposed, and hereby revived; it is hereby provided and enacted by the authority aforesaid, That only forty ells of linen cloth, exported to foreign parts, shall pay six pence, and after that rate for a greater or lesser quantity of ells; any thing in this or any former act contained to the contrary notwithstanding.

40 ells of linen cloth to pay 6 d. on exportation.

LIV. And whereas all the copper ores found within the county of Cornwall, are carried to be melted at such places where coals pay no duty; be it enacted by the authority aforesaid, That from and after the eighth day of March, one thousand seven hundred and ten, all coals that shall be used for melting copper and tin ores within the counties of Cornwall and Devon, for which duties have been first answered, shall, upon proof by oath made before the customer or collector of the said duties (which oath he is hereby empowered to administer) have a drawback for all the duties on the said coals, to be paid by the collector of the duties to such person so making proof, as aforesaid.

Coals for melting copper in Cornwall, &c. to have a drawback of the duty.

LV. And, for the encouragement of the iron manufacture of Great Britain, be it further enacted by the authority aforesaid, That from and after the five and twentieth day of March, one thousand seven hundred and eleven, there shall not be allowed any drawback, or re-payment of customs or duties charged upon any iron or steel that hath or shall be imported into Great Britain, and afterwards exported to or for her Majesty's plantations or colonies in America; any clause in any former act to the contrary notwithstanding.

Iron, &c. imported and afterwards exported, to have no drawback.

LIX. And whereas some doubt hath arisen, whether long pepper might not be chargeable with the additional duty of one shilling and six pence per pound, chargeable upon all and all manner of pepper, by virtue of the act made the last session of parliament, for granting to her Majesty new duties of excise upon several imported commodities; for preventing therefore of any disputes concerning the same, be it declared and enacted by the authority aforesaid, That long pepper shall not be deemed, construed or taken to be charged or

Long pepper not chargeable with 1 s. 6 d. per lb.

chargeable with the said duty of one shilling and six pence *per* pound; any thing in the said last-mentioned act contained to the contrary thereof in any wise notwithstanding.

Annō nono

A N N Æ Regina.

C A P. XI.

An act for laying certain duties upon hides and skins, tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions.

For the appropriation of the duties arising by this act, see 9 Anne, c. 23. f. 54.

Duty on hides and skins, &c. imported for 32 years from 24 June, 1711. Made perpetual by 3 Geo. 1. c. 7. f. 1.

Deer-skins imported.

Loose, buffalo, lo, elke, &c.

Russia hides.

Other hides.

MA Y it please your most excellent Majesty, we your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, duly considering your Majesty's great occasions for money to carry on the present war, in order to the establishing a good and lasting peace, and to defray other necessary expences, wherein the common good and welfare of your subjects are concerned, have cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty the several and respective rates and duties for and upon all such skins and hides, and pieces of skins and hides whatsoever, and for and upon such made wares, and for and upon all such vellum and parchment, as are herein after more particularly described and mentioned, for and during such term of years, and in such manner and form, as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, and for and upon such made wares herein after particularly described and mentioned, as shall at any time or times, within or during the term of thirty two years, to be reckoned from the four and twentieth day of *June*, one thousand seven hundred and eleven, be imported or brought into the kingdom of *Great Britain*, (over and above all other customs, subsidies, and duties imposed upon, or payable for the same) the several and respective rates and duties herein after expressed; that is to say,

For and upon all deer-skins which shall be imported or brought in, as aforesaid, being dressed in oil or allom, or otherwise perfectly dressed, the sum of six pence for every pound weight *Averdupois*, and after that rate for a greater or lesser quantity.

For and upon all loose, buffalo, elke, or any other hides dressed in oil, which shall be imported or brought in, as aforesaid, the sum of four pence for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all *Russia* hides which shall be imported or brought in, as aforesaid, the sum of two pence for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all other tanned hides and tanned calf-skins, which shall be imported or brought in, as aforesaid, (not before especially charged), the sum of one penny half-penny for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all hides of horses, mares, and geldings, which shall be imported or brought in, as aforesaid, being dressed in allom and salt, or meal, or otherwise tawed, the sum of one shilling *per* hide, and after that rate for a greater or lesser number or quantity.

Horse hides.

For and upon all hides of steers, cows, or any other hides of what kind soever, (those of horses, mares, and geldings excepted) which shall be imported or brought in, as aforesaid, being dressed in allom and salt, or meal, or otherwise tawed, the sum of two shillings for every hide, and after that rate for a greater or lesser number or quantity.

Hides of steers, &c.

For and upon all calf-skins and kipps which shall be imported or brought in, as aforesaid, being dressed in allom and salt, or meal, or otherwise tawed, the sum of one penny half-penny for every pound weight *Averdupois*, and after that rate for a greater or lesser quantity.

Calf skins.

For and upon all sink calf-skins which shall be imported or brought in, as aforesaid, dressed in allom and salt, or otherwise with the hair on; the sum of one penny for every pound weight *Averdupois*; and for all sink calf-skins which shall be imported or brought in, as aforesaid, dressed in allom and salt, or otherwise without the hair; and for all dog-skins so dressed, which shall be imported or brought in, as aforesaid, the sum of one half-penny for every such pound weight, and after those rates for any greater or lesser quantity.

Sinks.

Dog-skins.

For all skins commonly called cordivants, which shall be imported or brought in, as aforesaid, the sum of four shillings for every dozen, and after that rate for any greater or lesser number or quantity.

Cordivants.

For and upon all other goat-skins, (not usually called cordivants) which shall be imported or brought in, as aforesaid, being dressed in oil, or with allom, salt, meal, or otherwise drest, the sum of six pence for every pound weight *Averdupois*, and after that rate for any greater or lesser quantity.

Goat-skins.

For and upon all kid-skins, which shall be imported or brought in, as aforesaid, being drest, or undrest, or not perfectly drest, the sum of one shilling for every dozen, and after that rate for any greater or lesser number or quantity; and if any of the said kid-skins shall be dressed after the importation thereof, it is hereby declared, That no further duties are to be paid for the same by this act, upon the dressing, or perfect dressing them, or any of them, in *Great Britain*.

Kid skins.

For and upon all sheep-skins and lamb-skins; which shall be imported or brought in, as aforesaid, the respective rates following; that is to say, for all imported sheep-skins dressed in oil, one shilling and six pence *per* dozen; for all imported lamb-skins dressed in oil, one shilling *per* dozen; and for all imported sheep-skins and lamb-skins tanned, nine pence *per* dozen; and for and upon all imported sheep-skins and lamb-skins dressed in allom and salt, or meal, or otherwise tawed, six pence *per* dozen; and in proportion to those rates for greater or lesser numbers or quantities of such sheep-skins and lamb-skins respectively.

Sheep and lamb-skins.

For drawback on exportation see 12 Annæ; stat. 2. c. 9. s. 65.

And for and upon all hides and skins, and pieces of hides and skins, which shall be imported or brought in, as aforesaid, being tanned; tawed, or dressed, and not herein before particularly charged; and for and upon all wares made into manufactures of leather, or any manufacture whereof the most valuable part shall be leather, a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value of the hides and skins, and pieces of hides and skins, and of the manufactures last-mentioned, and so proportionably for a greater or lesser quantity, to be affirmed upon the oath of the importer thereof; the said several and respective rates and duties for and upon all such hides and skins, and pieces of hides and skins, and made wares, to be imported or brought in as aforesaid, within or during the term before-mentioned, to be paid by the importers thereof respectively.

Hides, &c. imported, not before charged,

to be paid by the importer.

IV. And

Duty on vellum and parchment imported or made in Great Britain. Made perpetual by 3 Geo. 1. c. 7.

IV. And be it further enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid unto and for the use of her Majesty, her heirs and successors, for and upon all vellum and parchment which shall, at any time or times, within or during the said term of thirty two years, to be reckoned from the said four and twentieth day of June, one thousand seven hundred and eleven, be made in *Great Britain*, or imported into the same, the several and respective rates and duties herein after expressed; that is to say, for and upon all vellum so imported a duty after the rate of one shilling for every dozen; and for all parchment so imported a duty after the rate of six pence for every dozen, and proportionally for greater or lesser numbers or quantities, to be paid by the importers thereof respectively; and for and upon all vellum which shall be made in *Great Britain*, as aforesaid, a duty after the rate of one shilling for every dozen; and for all parchment which shall be made in *Great Britain*, as aforesaid, a duty after the rate of six pence for every dozen, to be paid by the makers thereof respectively.

Duty on skins, &c. imported, to be paid by the importer.

V. And be it further enacted by the authority aforesaid, That the several rates and duties by this act set or imposed upon all or any of the said hides or skins, or pieces of hides or skins, vellum and parchment, or made wares, by this act chargeable, which shall be imported or brought into *Great Britain*, as aforesaid, shall from time to time be satisfied and paid by the importer or importers of the same in ready money, upon his, her, or their entry or entries made, and before the landing thereof; and that in case any of the same commodities or manufactures shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported commodities and manufactures by this act chargeable, as aforesaid, as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof; to wit, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform, or sue for such commodities or manufactures chargeable by this act, as shall be so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of *Exchequer* in *Scotland*, by action, bill, suit or information, wherein no essoin, protection, or wager of law, or more than one imparlance, shall be granted or allowed.

Goods landed before entry, &c. forfeited, or the value.

After duty paid, skins, &c. to be marked.

VI. And it is hereby further enacted by the authority aforesaid, That from and after the duties hereby granted upon such imported hides or skins shall be paid and satisfied, the officer or officers of the customs of the port or place where the same shall be imported, shall cause every such hide or skin to be marked with such distinct mark as this act directs to be provided and used, to denote the payment of the duty of such imported hides or skins, as aforesaid.

How these duties shall be raised.

VII. And be it further enacted by the authority aforesaid, That the said duties on all such commodities and manufactures chargeable by this act, as shall be imported or brought into *Great Britain*, during the continuance thereof, shall be ascertained, secured, raised, uplifted, levied, recovered and answered, for the uses and purposes in this act expressed, by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as her Majesty's duties, called the subsidies upon poundage goods imported, or any of them, are by any law or statute now in force, to be ascertained, secured, raised, uplifted, levied, recovered and answered, during the continuance thereof respectively.

VIII. And

VIII. And it is hereby declared and enacted, That the values of such the said imported commodities and manufactures chargeable by this act, are to pay duty *ad valorem*, upon the importation thereof, shall in all cases be taken to be so much as such imported kinds are really worth to be sold at the port of importation, without any abatement for the duties thereon charged by this or any former act; and that the respective customer, collector, or other person or persons, officer or officers of the customs, for the time being, shall receive and levy the said duty, payable *ad valorem*, upon the oath of the merchant or importer accordingly; and such oath shall and may be administered, and all other matters done for ascertaining the said duties, so payable *ad valorem*, in the same manner and form as are lawfully used and practised, or ought to be practised, for ascertaining any other the duties payable *ad valorem*, upon the importation of leather.

IX. And be it enacted and declared by the authority aforesaid, That such the duties imposed by this act for or upon the said commodities or manufactures to be imported, as aforesaid, as shall arise in *England, Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act on the said commodities and manufactures to be imported, as aforesaid, as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers general of the customs in *England* and *Scotland* for the time being shall, from time to time, pay, or cause to be paid, all the monies that they respectively shall receive of the said duties on the said commodities and manufactures to be imported, aforesaid, (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's Exchequer in *England*, distinctly and apart from all other branches of the publick revenues, and under the like penalties, forfeitures, and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act required to be paid into the Exchequer.

XXXIX. And to the end that all and every person and persons, who shall export any hides, or calve-skins, tanned, tawed, or dressed, which shall have been duly marked with such mark or stamp, as aforesaid, denoting the charging of the duty payable by this act for the same, as aforesaid, any hides or calve-skins, being part of the said stock in hand, always excepted) and that all and every person and persons, who shall export any boots, shoes, gloves, or other manufactures, made of any kind of leather chargeable by this act to pay a duty by weight, may respectively, upon the importation of such hides or calve-skins, or any such made wares as are last mentioned, receive such respective allowances as are herein after expressed; be further enacted by the authority aforesaid, That upon the shipping of any such hides or calve-skins, (except before excepted) or any of the made wares last mentioned, for exportation into foreign parts, and upon sufficient security to be first given to the customer or collector of the customs of the port from whence such exportation shall be made, (which security they have hereby power to take, in the name, and to the use of her Majesty, her heirs and successors) that such hides, calve-skins, and such made wares last before mentioned, so shipped, or any part thereof, shall not be re-landed or brought more again in any port or part of *Great Britain*, the said customer or collector shall give to the exporter thereof a certificate or debenture in writing of the kinds and quantities and weight of the hides, calve-skins, and such made wares so exported, for which security shall have been given, as aforesaid.

XL. And it is hereby enacted, That upon producing such certificate or debenture for any quantity of such hides or calve-skins so exported, to the collector of the said duties at the port where the said hides or calve-skins shall be exported, in every such case the same collector shall forthwith, out of the

Imported goods that pay *ad valorem*, how to be ascertained.

These duties to be under the government of the commissioners of the customs.

Matters in this section further provided for by 10 Anne, c. 26. f. 3 & 4.

On exportation of hides or calve-skins, or leather manufactures, on security, &c. Customer, &c. to give the exporter a certificate of the kinds, quantities, and weight.

For the drawback on tanned leather exported, see 14 Anne, stat. 2. c. 9. f. 64.

On producing such certificates, collector, &c. to repay two thirds of the duties.

Such repayment to be made, though the mark to denote the charging of the duty, do not appear on such made wares.

Such goods relanded, forfeited, and treble the value.

Goods curried only not entitled to a drawback.

Commissioners of customs to provide stamps for hides, &c. imported.

Commissioners of this duty to provide stamps for hides, &c. tanned, &c. in Great Britain;

and stamps to mark stock in hand.

monies in his hands for her Majesty's use of the same duties, and in default thereof, then the commissioners for the same duties shall repay, or cause to be repaid, to the person or persons who shall produce such certificate or debenture from the said customer or collector of the port aforesaid, two thirds of the duties which were before charged for the said hides or calve skins so exported, or shipped to be exported, as aforesaid, (such hides and calve skins as shall have been charged as stock in hand, as aforesaid, always excepted).

XLII. And it is hereby further enacted, That upon producing a certificate or debenture of the said customer or collector of such port, as aforesaid, of any quantity of such boots, shoes, gloves, or such other manufactures as are before described or mentioned, which shall be so shipped to be exported for foreign parts, to the commissioners who shall be appointed for the management of the said duties upon leather, or to the collector of the same duties at the said port of exportation; in every such case the said commissioners, or such collector, shall, out of the monies which shall be in his or their hands of the said duties by this act granted, pay to the person or persons who shall bring such certificate or debenture of the said customer or collector of the port, an allowance after the rate of two thirds of the duty which by this act was chargeable by weight upon the leather of which such boots, shoes, gloves, or other manufactures shall have been made, although the mark or stamp to denote the charging or payment of the duty cannot or do not appear upon such made wares respectively; any thing herein contained to the contrary notwithstanding.

XLIII. And it is hereby further enacted, That if any hides, calve skins, boots, shoes, gloves, or other manufactures of leather, shipped to be exported, as aforesaid, shall be relanded or put on shore again within Great Britain, the same, and treble the value thereof, shall be forfeited; to wit, one moiety thereof to the Queen's majesty, and the other moiety to such person or persons who will seize, inform, or sue for the same.

XLIII. Provided always, That no wares made of hides or skins shall be entitled, by this act, to any drawback as made wares, in respect only of their being curried or dressed by the currier; any thing in this or any former act contained to the contrary notwithstanding.

XLIV. And be it further enacted by the authority aforesaid, That the respective commissioners of her Majesty's customs in Great Britain, shall, on or before the four and twentieth day of June, one thousand seven hundred and eleven, provide such and so many marks or stamps of the same kind with which all the hides and skins, and pieces of hides and skins imported, as aforesaid, during the continuance of this act, shall be marked or stamped upon payment of the duties thereof, as aforesaid; and shall cause the said marks or stamps to be distributed amongst the respective officers of the customs for that purpose; and that the respective commissioners to be appointed for managing the said duties upon hides and skins tanned, tawed, or dressed in Great Britain, and the said duties upon vellum and parchment made in Great Britain, shall, on or before the said four and twentieth day of June, one thousand seven hundred and eleven, provide such and so many marks or stamps of one and the same kind, (but differing from the marks or stamps last before mentioned) with which all the hides and skins, and pieces of hides and skins tanned, tawed, or dressed in Great Britain, and all the vellum and parchment made in Great Britain, during the continuance of this act, upon the charging of the said respective duties for the same, shall be stamped and marked; and also so many stamps and marks of one other kind with which all the stock of hides and skins, and pieces of hides and skins, and all vellum and parchment in Great Britain, on the said four and twentieth day of June, upon payment or securing the said duties, as aforesaid, shall be stamped or marked; and shall cause the said respective marks or stamps to be distributed to the respective officers for the several purposes before

before mentioned; which officers are hereby enjoined and required, in using the same, to do no hurt or damage, or the least damage that may be, to the hide or skin, or the piece of an hide or skin, or to the vellum or parchment so to be marked; and the said respective commissioners, in providing the said respective marks or stamps, shall take care that they be so contrived, that the impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited; and that the said marks and stamps, or any of them, shall or may be altered or renewed, from time to time, as her Majesty, her heirs or successors, shall think fit; and if any person or persons whatsoever, shall at any time or times hereafter, counterfeit or forge any stamp or mark, to resemble any stamp or mark which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same upon any hide or skin, or piece of any hide or skin, or any vellum or parchment, thereby to defraud her Majesty, her heirs or successors, of any of the said duties hereby granted, or shall utter, vend, or sell any hide or skin, or piece of any hide or skin, vellum or parchment, with such counterfeit mark or impression thereupon, knowing such mark or impression to be counterfeited; then every such person so offending, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy.

Officers not to damage the hides, &c. in marking.

Stamps to be durable, &c.

Forging stamps, &c. felony.

XLVIII. And to the end all the rates and duties by this act granted for and upon such hides and skins, and pieces of hides and skins, made wares, vellum and parchment, as are above-mentioned, may be duly and certainly raised, and the same (except the necessary charges of raising and managing the said duties, and otherwise in execution of this act) may be justly and duly brought into the said receipt of Exchequer, according to the true meaning hereof; it is hereby further enacted by the authority aforesaid, that, from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers, as shall be proper and necessary for managing, raising, collecting, and paying the said rates and duties upon hides and skins, and pieces of hides and skins, vellum and parchment, chargeable by this act, and for keeping and rendering the accounts of the same; and that the respective commissioners and officers concerned therein, shall perform their several duties, in relation to the premises, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the monies arising by the said rates and duties, as are prescribed, and to be inflicted, by virtue of an act of parliament made and passed in the ninth year of the reign of his majesty King William the Third, intituled, *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of five pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect, relating to the duties thereby granted referred unto, or for detaining, diverting, or misapplying any part of the monies which were granted or appropriated by the act last-mentioned.

Commissioners and officers liable to the act 9 W. 3. c. 44.

9 W. 3. c. 44.

XLIX. And be it further enacted by the authority aforesaid, That no commissioner, officer, or other person, concerned or employed in the charge of collecting, receiving, or managing any of the duties granted by this act, shall, by word, message, or writing, or in any other manner, endeavour to persuade any elector to give, or dissuade any elector from giving his vote for his choice of any person to be a knight of the shire, commissioner, citizen, burgess, or baron, for any county, city, borough, or cinque port; and every officer or other person offending therein, shall forfeit the sum of one hundred pounds; one moiety thereof to the informer, the other moiety to the use of the poor of the parish or place where such offence shall be committed, to be recovered by any person that shall sue for the same, by petition of debt, bill, plaint, or information, in any of her Majesty's courts of record at Westminster, or in the court of Exchequer in that part of Great Britain

Commissioners, officers, &c. not to intermeddle with elections.

Made perpetu-
al, 3 Geo. 1.
c. 7.

Britain called Scotland, in which no effoin, protection, privilege, or wager of law, or more than one imparlance, shall be allowed; and every person convict on any such suit shall thereby become disabled and incapable of ever bearing or executing any office or place of trust whatsoever under her Majesty, her heirs or successors.

Anno nono

A N N Æ Reginae.

C A P. XII.

An act for laying a duty upon hops.

For the appropriation of the surplus arising from this act, see 9 Annæ, c. 23. f. 85.
Made perpetu-
al, 1 Geo. 1.
stat. 2. c. 12.

From 1 June, 1711, for 4 years, hops imported to pay 3d. per pound weight.

British hops 1d. per pound weight.

Imported hops landed before entry, &c. forfeited, or the value.

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, for the better enabling your Majesty to support the publick credit, and for other your Majesty's most necessary occasions, have cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty, such several and respective duties, for and upon all hops to be imported into Great Britain, and for and upon all hops growing or to grow within the same, as are herein after mentioned, for and during the term herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all hops which, at any time or times within or during the term of four years, to be reckoned from the first day of June, one thousand seven hundred and eleven, shall be imported or brought into the kingdom of Great Britain (over and above all other customs, subsidies, and duties imposed upon or payable for the same) the sum of three pence for every pound weight *averdupols*, and after that rate for a greater or lesser quantity; the said duty for and upon all imported hops to be paid down in ready money by the importers thereof before the landing of the same respectively; and for and upon all hops growing or to grow in Great Britain, which at any time or times within or during the said term of four years, shall be cured and made fit for use, the sum of one penny for every pound weight *averdupols*, and after that rate for a greater or lesser quantity; the said duty for and upon the said hops of the growth of Great Britain, to be paid by the respective owners or possessors thereof, from time to time, within six months after such hops respectively shall be cured, and shall or ought to be put into bags, as is herein after mentioned and required.

II. And be it enacted by the authority aforesaid, That in case any of the said imported hops shall be landed or put on shore out of any ship or vessel before due entry be made thereof at the custom-house, in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon, shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported hops, of what kind soever, as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and lawfully be seized or recovered of the importer or proprietor thereof; to wit, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform

or sue for the hops so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of Exchequer in *Scotland*, by action, bill, suit, or information, wherein no assize, protection, or wager of law shall be allowed.

III. And be it further enacted by the authority aforesaid, That the said duties upon imported hops by this act granted, during the continuance hereof, shall be ascertained, secured, raised, uplifted, levied, recovered, and answered, for the uses and purposes in this act expressed, by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon hops imported, or any of them, are by any law or statute now in force to be ascertained, secured, raised, uplifted, levied, recovered, or answered, during the continuance hereof respectively.

How these duties shall be levied.

IV. And be it enacted and declared by the authority aforesaid, That such of the duties imposed by this act upon imported hops, as shall arise in *England*, *Wales*, and the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported hops as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers general of the customs in *England* and *Scotland* for the time being, shall, from time to time, pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for imported hops (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's Exchequer in *England*, distinctly and apart from all other branches of the publick revenues, for the purposes in this act expressed, and under the like penalties, forfeitures, and disabilities, as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for the purposes herein after mentioned.

Hops imported to be under the management of the commissioners of customs.

XXI. Provided always, and be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties, by this act payable for any quantity of hops whatsoever of *British* growth, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of hops of *British* growth, from the said person or persons who actually paid her Majesty's duties for the same, to export such hops, being of *British* growth, for *Ireland*, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantity of hops, which shall be intended to be exported, as aforesaid, and every part hereof, shall be shipped and exported, and that the same, or any part hereof, shall not be relanded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective ports for such exportation is hereby directed and authorized to take in her Majesty's name, and to her use: provided always, That if after the shipping of any such hops to be exported, as aforesaid, and the giving or tendering such security in order to obtain the allowance or drawback herein after mentioned, the hops so shipped to be exported, or any of them, shall be relanded in any part of *Great Britain*, then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to her Majesty's use, all the hops which shall be so landed, or the value thereof, shall be forfeited.

British hops, which have paid the duty, may be exported for *Ireland*, &c.

XXII. And it is also hereby enacted, That any person or persons who shall export any hops of *British* growth to or for *Ireland*, shall or may make oath, that he believes the same hops are all of *British* growth, without any mixture of foreign hops; that the duty of such hops hath been paid or secured, according to this act, (which oath the collector, who received the said duty, is hereby required and impowered to administer) and thereupon

Exporter to make oath &c. The drawback on hops exported for *Ireland* taken off by 6 Geo. 1. c. 11. s. 40. Collector to give a certifi-

cate thereof,
and customer,
&c. to repay
the duties.

the said collector for the same duties upon hops shall give to such person or persons, *gratis*, a certificate or certificates, expressing the kinds and quantities of such hops, and the duties paid, or secured to be paid for the same, pursuant to this act; which certificate being produced to the customer or collector of the port where the said hops shall be exported, and oath being also made by the exporter before the said customer or collector of the port, (who is hereby also authorized and required to administer the same without fee or charge) that the hops so exported are the same mentioned in the said certificate, then the said customer or collector shall give to the exporter a debenture, expressing the true quantity of the *British* hops so exported, which debenture being produced to the collector appointed to receive the said duty upon hops in such county or place where the said hops did pay duty, he shall forthwith repay the said duty which he shall have received upon this act to the persons, or their agents, so exporting the same; and if such collector shall not have money in his hands to pay the same, then the said respective commissioners of excise are hereby required to pay the said debenture out of the duties upon hops, arising by this act; or if the duty on such hops so exported were only secured, and shall remain unpaid, then the said duties shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

Rebagging
foreign hops
in British
bags, forfeits
10 l. per C.
&c.

XXIII. And it is hereby enacted, That no person whatsoever shall, during the continuance of this act, take any hops of foreign growth out of the bags in which they are imported, and re-bag the same in *British* bagging, in order to sell, dispose, or export the same as *British* hops, under the penalty of ten pounds for every hundred weight, and after that rate for a greater or lesser quantity; and if any person or persons shall endeavour to defraud her Majesty of her duties hereby granted, by using twice, or oftner, the same bag, with the officer's mark thereupon, such person or persons, for every such offence, shall forfeit the sum of forty pounds.

Fines, &c.
how recover-
able.

XXVI. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures, in relation to the said duties by this act imposed on hops, except in such cases where other provisions are made by this act, shall and may be sued for, levied, and recovered, or mitigated, by such ways, means, and methods, as any fine, penalty and forfeiture, is or may be recovered or mitigated by any laws of excise now in force, and not by action of debt, bill, plaint, or information, in any of her Majesty's courts of record at *Westminster*, or in the court of Exchequer in *Scotland*; and that one moiety of every such fine, penalty, and forfeiture (unless in cases otherwise prescribed by this act) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover, inform, or sue for the same.

No drawback
on foreign
hops for Ire-
land.

Hops import-
ed from Flan-
ders, &c. to
Ireland, for-
feited, and
the ship, &c.
What is to be
done before
hops are land-
ed in Ireland.
1 Geo. 1. stat.
2, c. 22. f. 6.

XXVII. And in regard the growth of hops, in several parts of Great Britain, is very much increased of late years, it is hereby further provided and enacted by the authority aforesaid, That none of the duties by this or any former act granted upon any hops whatsoever, (except hops of *British* growth) shall be repaid or drawn back upon the exportation thereof for *Ireland*; and that no person or persons whatsoever shall import, or cause to be imported into the said kingdom of *Ireland*, from *Flanders*, or any other parts whatsoever, (other than from *Great Britain*) any hops whatsoever, upon pain of forfeiting all the hops which shall be so imported into *Ireland*, contrary to the true meaning of this act, or the value of the same, and also of the ship or vessel in which they shall be so imported, with her tackle, apparel, and furniture; that is to say, two third parts thereof to the use of the poor of the parish in *Ireland*, where such hops shall be seized or discovered, and the other third part thereof to the use of such person or persons as will seize, inform, or sue for the same, or for the value thereof, in any of her Majesty's courts of record at *Dublin*, in the said kingdom of *Ireland*. And it is hereby declared, That the importation of any foreign hops into *Ireland*.

Ireland, (other than from Great Britain) contrary to the tenor and true meaning of this act, is and shall be adjudged a common nuisance.

XXIX. And to the end all the monies arising by the duties on hops hereby granted, (the necessary charges of raising, paying, and accounting for the same, only excepted) may be duly and certainly raised and brought into the said receipt of Exchequer; it is hereby further enacted by the authority aforesaid, That, from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for the raising, paying, and accounting for the said duties; and that the same officers respectively shall perform their several duties therein, as to them shall respectively appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, as for detaining, diverting, or misapplying any part of the said monies, as are prescribed and to be inflicted, by virtue of an act of parliament made and passed in the ninth year of the reign of his late majesty King William the Third, intituled, *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties upon salt, and upon stamp vellum, parchment, and paper, thereby granted or referred unto, or for detaining, diverting, or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Commissioners, officers, &c. liable to the act 9 W. 3. c. 44.

Anno nono

A N N Æ Reginae.

C A P. XXI.

An act for making good deficiencies, and satisfying the publick debts; and for erecting a corporation, to carry on a trade to the South Seas, and for the encouragement of the fishery; and for liberty to trade in unwrought iron with the subjects of Spain; and to repeal the acts for registering seamen.

MOST gracious Sovereign, whereas, notwithstanding the many and great supplies granted to your Majesty for carrying on the present war, the following debts and deficiencies are computed to remain still due and unprovided for; (that is to say) the sum of five millions one hundred and thirty thousand one hundred thirty nine pounds, five shillings, and five pence, for the debt of your Majesty's navy, and for services performed by the navy on account of land forces, to the nine and twentieth day of September, one thousand seven hundred and ten, exclusive of the debt for the register of seamen; and the sum of one hundred and four thousand three hundred twenty four pounds, fifteen shillings, and eight pence farthing, for the debt of your Majesty's office of ordnance, to the nine and twentieth day of September, one thousand seven hundred and ten; and the sum of four hundred twenty four thousand seven hundred ninety one pounds, five shillings, and four pence farthing for transport service, to the nine and twentieth day of September, one thousand seven hundred and ten; and the sum of one million and eighteen thousand six hundred fifty six pounds, seventeen shillings, and nine pence farthing, for the principal and interest money, due to the nine and twentieth day of September, one thousand seven hundred and ten, on army and transport adventures, made out for the service of the last war; and the sum of twelve thousand twenty five pounds, and one shilling, for the principal money and interest, due to the nine and twentieth day of September, one thousand seven hundred and ten, on deficient tallies and orders for money lent on an act made in the eighth year of the reign of his late majesty King William the Third (of glorious memory), and on an act made in the first year of your Majesty's reign, for laying duties on coals,

3 Geo. 1. c. 9. l. 3.

5,130,539 l. 5 s. 5 d. navy debt.

154,324 l. 15 s. 8 d. q. ordnance.

424,791 l. 5 s. 4 d. q. transport.

1,018,656 l. 17 s. 9 d. q. army debentures.

12,025 l. 1 s. coal duty.

378,859 l. 5 s.
8d q. int-
rest, &c.

9.375 l. Ha-
nover subsidy.

85,000 l. in-
terest.

8 Annæ, c. 13.

1,371,428 l.
9s. 1d. on
8 Ann.

386,325 l. in-
terest.

8 Annæ, c. 13.

coals, culm, and cynders; and the sum of three hundred seventy eight thousand eight hundred fifty nine pounds, five shillings and eight pence farthing, computed for debts incurred between the nine and twentieth day of September, one thousand seven hundred and ten, and the five and twentieth day of December, one thousand seven hundred and ten, in the several offices of the navy, victualling, and transport, and for interest on the said army and transport debentures in that time; and the sum of nine thousand three hundred seventy and five pounds, to satisfy the money due upon account of subsidies to the elector of Hanover and duke of Zell, pursuant to a treaty, bearing date the fourteenth day of May, one thousand six hundred ninety and six: all which several sums so computed to be due and owing, as aforesaid, do amount in the whole to the sum of seven millions one hundred twenty eight thousand five hundred seventy one pounds, ten shillings and eleven pence, and the interest of such part of the said several debts as do carry interest from the said five and twentieth day of December, one thousand seven hundred and ten, to the five and twentieth day of December, one thousand seven hundred and eleven, are computed to amount to the sum of eighty five thousand pounds; which being added to the said sum of seven millions one hundred twenty eight thousand five hundred seventy one pounds, ten shillings, and eleven pence, makes the total of the said debts amount to the sum of seven millions two hundred and thirteen thousand five hundred and seventy one pounds, ten shillings, and eleven pence: And whereas there has been lent and advanced into the receipt of your Majesty's Exchequer, pursuant to an act made in the said eighth year of your Majesty's reign (amongst other things) for continuing several impositions, additional impositions, and duties upon goods imported to raise money by way of loan, for the service of the year one thousand seven hundred and ten, the sum of one million two hundred ninety six thousand five hundred fifty two pounds, nine shillings, and eleven pence three farthings: and whereas the funds by the said last-mentioned act settled for payment of the interest of the said money lent, in pursuance of the said act, do not yet take place, so that no interest hath yet been paid upon or for the said money lent or advanced in pursuance of the said act, and the interest due upon the said money on the five and twentieth day of March, one thousand seven hundred and eleven, is computed to amount to the sum of seventy four thousand eight hundred seventy five pounds, nineteen shillings, and one penny farthing; and the said principal and interest money, so lent and due on the said last-mentioned act, do amount together, by computation, to the sum of one million three hundred seventy one thousand four hundred twenty eight pounds, nine shillings, and one penny; which being added to the above mentioned sum of seven millions two hundred and thirteen thousand five hundred seventy one pounds, ten shillings, and eleven pence, above computed to be the total amount of the before-mentioned debts and deficiencies, will make the said debts and deficiencies, and the principal and interest money, to the five and twentieth day of March, one thousand seven hundred and eleven, due upon the said act of the eighth year of your Majesty's reign, amount together in the whole to the sum of eight millions five hundred eighty five thousand pounds; the interest of which said sum of eight millions five hundred eighty five thousand pounds, from the five and twentieth day of March, one thousand seven hundred and eleven, to the five and twentieth day of December, one thousand seven hundred and eleven, being computed at the rate of six pounds per centum per annum, doth amount unto the sum of three hundred eighty six thousand three hundred and twenty five pounds; which being added to the said sum of eight millions five hundred eighty five thousand pounds, makes the sum total of the said debts, sums of money and interest, to the said five and twentieth day of December, one thousand seven hundred and eleven, amount to the sum of eight millions nine hundred seventy one thousand three hundred twenty five pounds: and whereas great part of the tallies and orders struck, made, and signed for the said money, lent in pursuance of the said act made in the said eighth year of your Majesty's reign, are in the hands of the respective treasurers or paymasters of your Majesty's navy, and land forces, and of your Majesty's ordnance, and transport service, or other publick offices, and cannot be disposed

disposed of without great loss and discount, and to the damage of the publick credit; and other part of the tallies and orders, struck, made out, and signed for other part of the said monies lent or advanced in pursuance of the said last-mentioned act, are or may be in the hands of such person or persons as may be better pleased with the perpetual interest, after the rate of six pounds per centum per annum, redeemable by parliament, and the privilege of trade, and other privileges and advantages by this act granted: now we your Majesty's most dutiful and faithful subjects, the commons of Great Britain in parliament assembled, being duly affected with the deepest sense of the happiness we enjoy under your Majesty's most gracious and wise administration; and being truly desirous to do all that becomes dutiful and faithful subjects, to render happy and glorious the reign of the best of sovereigns, and having taken into our most serious consideration all the said debts and deficiencies, and the many ill consequences which may arise to the publick thereby (if not timely remedied) and being heartily zealous to preserve the honour of your Majesty and the nation, and to establish the publick credit, and to enable your Majesty to prosecute the present war (so necessarily entered into) with the utmost vigour, until such a peace shall (by the blessing of Almighty God) be obtained, as may be for the honour of your Majesty, and the lasting security of your kingdoms, and your allies, have agreed (in order to make a provision for the said debts, deficiencies, and sums of money, before computed to amount to the said sum of eight millions nine hundred seventy one thousand three hundred and twenty five pounds, and for raising the further sum of five hundred thousand pound for the service of the present year, which makes the total sum, computed to be provided for by this act, to amount to the sum of nine millions four hundred seventy one thousand three hundred and twenty five pounds) to give and grant to your Majesty such supplies as are herein after mentioned, for paying an interest or annuity after the rate of six pounds *per centum per annum* for all the said sums of money, debts, and deficiencies, until the principal money shall be paid, as herein after is mentioned; which, by the computation aforesaid, doth amount unto the annual sum of five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings; and that a good, sure, and lasting fund may be settled and established for paying the said interest or annuities, after the rate of six pounds *per centum per annum*, by quarterly payments, amounting in the whole, by computation, to the said sum of five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings, we do give and grant to your Majesty, your heirs and successors, for the purposes aforesaid, the supplies, impositions; and duties herein after mentioned; and do most humbly beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That all and every the impositions, additional impositions, rates, duties, and charges upon all wines, vinegar, and tobacco, and upon all *East India* goods, and wrought silks, and upon all whale-fins, and upon all or any other goods or merchandizes whatsoever, which by the said act made in the said eighth year of her said now Majesty's reign, were granted, continued, or made payable to her said Majesty, her heirs and successors, from the last day of *July*, one thousand seven hundred and sixteen, to the first day of *August*, one thousand seven hundred and twenty, shall, by virtue of this act, be further granted and continued, and be paid and payable to her Majesty, her heirs and successors, upon and for all wines, vinegar, and tobacco, and all wrought silks, and whale-fins, and upon all other the like goods and merchandizes as are by the said acts, every or any of them, charged or chargeable with the said rates, duties, impositions, or additional impositions, or any of them, and which shall be brought or imported into *Great Britain*, from the last day of *July*, one thousand

500,000*l.* current service.

Impositions; &c. 8 Ann. c. 13. continued from 31 July, 1720, for ever. 8 Annæ; c. 13.

thousand seven hundred and twenty, for ever; and that all and every the act and acts of parliament (which by the said act made in the said eighth year of her said Majesty's reign, were continued to the said first day of *August*, one thousand seven hundred and twenty, and all the powers, provisions, penalties, articles, and clauses in the said acts, every or any of them, mentioned or contained (except as in the said act of the said eighth year of her said Majesty's reign, and herein after, is excepted) as for and concerning the said rates, duties, impositions, and additional impositions, and every or any of them respectively, hereby granted, continued, or made payable) shall continue and be in full force and effect for ever, and shall be severally applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said respective rates, duties, impositions, and additional impositions, every or any of them, respectively, by the same respective acts granted, and which are hereby continued, and made payable, and all arrears thereof, according to the tenor and intent of this act, as if the same acts, and every of them, and all and every the clauses, matters, and things in them, and every of them respectively mentioned or contained, had been again repeated, and particularly enacted in this present act.

Duty on tobacco to be levied according to the act 7 W. 3. c. 10.

II. Provided always, and be it enacted and declared by the authority aforesaid, That the said duty upon tobacco, which shall be imported within the times by this act limited, and all arrears thereof, shall be secured, collected, raised, levied, answered, and paid to her Majesty, her heirs and successors, in such method, and with such discount and allowances, and according to such rules and directions, and under such penalties, as are mentioned, referred to, or prescribed (as to the duties or impositions on tobacco) in and by the act made in the parliament holden in the seventh year of the reign of his said late majesty King *William* the Third, intituled, *An act for continuing several duties granted by former acts upon wine, vinegar, and tobacco, and East India goods, and other merchandizes imported, for carrying on the war against France*, and not otherwise.

Alterations made by any act in being to be observed.

III. Provided also, That in all cases where any other provision or alteration is made by any act or acts of parliament now in being, in or about any other matter or thing contained in the said acts of parliament hereby continued, or any of them, such other provisions or alterations shall be observed for ever; any thing herein contained to the contrary notwithstanding.

After payment of principal and interest charged by the former acts, the surplus to be applied to the uses of this act.

IV. And be it further enacted, That all and every the surplus monies arising in the receipt of the Exchequer, on or for the said duties hereby continued, and such other duties as are mentioned and contained in the former acts, whereby the said duties hereby continued were granted or continued to the first day of *August*, one thousand seven hundred and sixteen, after payment of all such principal money and interest, as by the said former acts are charged thereupon, and which by the said act in the said eighth year of her Majesty's reign are appropriated and applied to the purposes in that act mentioned, shall be, and by virtue of this act are, appropriated and made applicable to the uses and purposes in this act mentioned and contained, and to no other use, intent, or purpose whatsoever; any thing in the said last-mentioned act contained to the contrary thereof in any wise notwithstanding.

1 Annæ, stat. 1. c. 13.

V. And whereas by the said act made in the said eighth year of her said Majesty's reign, it is enacted, That immediately from and after the time that all principal and interest monies, secured by an act of the first year of her Majesty's reign, intituled, *An act for making good deficiencies, and for preserving the publick credit, should be fully paid off and satisfied, or that sufficient monies should be reserved in the Exchequer for that purpose, then all the monies which from thenceforth, until the first day of August, which will be in the year of our Lord one thousand seven hundred and sixteen, should arise, or be due or payable, or be secured or in arrear, of and for the duties upon salt and rock salt therein mentioned (except the necessary charges of raising, levying, collecting, and account-*

ing for the same) shall, from time to time, be paid into the receipt of Exchequer, and shall be issued and applied, so far as the same will extend, to and for the payment and satisfaction of the interest which shall, from time to time, grow due for the monies which shall be lent upon, or in pursuance of the said act of the said eighth year of her Majesty's reign, or any of the powers or clauses therein contained, and to none other use, intent, or purpose whatsoever; any law or custom to the contrary notwithstanding: now it is hereby declared and enacted by the authority aforesaid, That immediately from and after the time that all the principal and interest monies secured by the said last-mentioned act of the said first year of her said Majesty's reign, shall be fully paid off and satisfied, or that sufficient monies shall be reserved in the Exchequer for that purpose, that all the monies which from thenceforth for ever shall arise, or be due or payable, or be secured, or in arrear, of and for the said duties of salt and rock salt, (except the necessary charges of raising, levying, collecting, and accounting for the same) shall, from time to time, for ever be paid into the receipt of her Majesty's Exchequer, and shall be issued and applied for the purposes in this act contained, and for no other use, intent, or purpose whatsoever; any thing in the said act of the said eighth year of her Majesty's reign, to the contrary thereof in any wise notwithstanding.

VI. And be it further enacted by the authority aforesaid, That all the monies that shall come into the receipt of the Exchequer, upon or for all and every the rates, duties, impositions, and additional impositions, which were granted or continued by the said act of the said eighth year of her Majesty's reign, from the last day of *July*, one thousand seven hundred and sixteen, to the first day of *August*, one thousand seven hundred and twenty, and all arrears thereof, shall be applied and appropriated, and they are hereby appropriated to the uses and purposes of this act, and to no other use, intent, or purpose whatsoever; any thing in the said act of the said eighth year of her Majesty's reign, to the contrary notwithstanding; and the said rates, duties, impositions, and additional impositions, and every of them respectively, shall be raised, levied, collected, answered, and paid, in such manner and form, and by such ways and means, and subject to, and under such penalties, forfeitures, and disabilities, as is and are contained in the said act of the said eighth year of her Majesty's reign.

VII. And be it further enacted by the authority aforesaid, That the several duties upon candles, which by an act made in the said eighth year of her said now Majesty's reign, intituled, *An act for laying certain duties upon candles, and certain rates upon monies to be given with clerks, apprentices, and servants, towards raising her Majesty's supply, for the year one thousand seven hundred and ten*, were granted to her Majesty, her heirs and successors, for the term of five years, to be reckoned from the first day of *May*, one thousand seven hundred and ten, shall, by virtue of this act, be further continued, and be payable, as well upon all wax candles and candles called or sold for wax candles (notwithstanding the mixture of any other ingredients therewith) as upon all tallow candles, to be imported into, or made in any part of *Great Britain*, from and after the first day of *May*, which shall be the year of our Lord one thousand seven hundred and fifteen, for ever; and also that the said several rates upon monies to be given with clerks, apprentices, and servants, which were granted to her Majesty, her heirs and successors, by the said last-mentioned act, for the term of five years, to be reckoned from the first day of *May*, one thousand seven hundred and ten, shall be further continued, and be payable for and upon all monies or other consideration to be given with clerks, apprentices, or servants, as in the said act are mentioned, from and after the first day of *May*, which shall be the year of our Lord one thousand seven hundred and fifteen, for ever; and that the said act last-mentioned, and all powers, provisions, penalties, clauses, and clauses therein contained, as well for and concerning the said duties upon candles, and the said rates upon monies or other consideration

And also the duties upon salt and rock salt, 8 Annæ, c. 13. These duties were repealed 3 Geo. 2. c. 20. and afterwards revived for other uses by 5 Geo. 2. c. 6.

Funds 8 Annæ, c. 13. appropriated to the uses of this act.

Duties upon candles, and upon clerks, apprentices, and servants, 8 Annæ, c. 9. continued for ever.

to be given with clerks, apprentices, and servants; shall continue, and be in full force for ever, and shall be applied, practised, and executed, for raising, levying, collecting, answering, and paying, as well the said duties upon candles, as the said rates upon monies or other consideration to be given with clerks, apprentices, or servants, hereby continued, and all arrears thereof, according to the tenor and intent of this present act, as fully, to all intents and purposes, as if all and every the clauses, powers, matters, and things in the same act contained, had been again in this act repeated and particularly enacted.

After principal, &c. borrowed upon candles, clerks, apprentices, &c. shall be paid off, then the duties to be applied to the uses of this act.

§ Annæ, c. 9.

VIII. *And whereas the said duties and impositions on candles, and rates on monies or other consideration to be given with clerks, apprentices, or servants, which were granted by the last-mentioned act, are thereby made subject and liable to the satisfaction of certain principal sums which were borrowed upon the same act, and the interest due and to be due for the same, (which principal and interest are to be duly paid off and discharged in the first place);* now it is hereby further declared and enacted by the authority aforesaid, That from and immediately after the time that all the principal and interest monies, which by the said last-mentioned act are charged or chargeable on the several duties on candles, and rates on money or other consideration to be given with clerks, apprentices, and servants, shall be fully paid off and satisfied, according to the true meaning of the said last-mentioned act, or that sufficient money shall be reserved in the Exchequer for that purpose; then all the monies which from thenceforth shall arise by the said impositions on candles, and monies or other consideration to be given with clerks, apprentices, or servants, which were granted by the said last-mentioned act, aforesaid, (except the necessary charges of raising, levying, collecting, and accounting for the same) shall, from time to time, be paid into the receipt of the Exchequer distinctly, for the purposes in this act expressed, and for no other use, intent, or purpose whatsoever.

Commissioners of the customs to keep apart the monies arising by this act;

and the commissioners of the excise;

IX. And for the better securing the payment of the said interest monies or annuities, after the rate of six pounds *per centum per annum*, upon and for all the said debts, deficiencies, and sums of money, intended to be provided for by this act; and that all persons and corporations, concerned and to be concerned therein, their executors, administrators, successors, and assigns respectively, may have, receive, and enjoy certain annuities or yearly payments, to be computed after the rate of six pounds *per centum per annum*, for the several and respective monies to them respectively due, and to grow due, according to the true meaning of this act, and such special benefit of trade, and other advantages as are hereafter in this act expressed, subject nevertheless to such power of redemption as in this act is provided in that behalf; be it therefore enacted, and it is hereby enacted by the authority aforesaid, That the respective receivers general of the customs in *England* and *Scotland* for the time being, at their respective offices, from time to time, shall separate and keep apart, all and every sum and sums of money arising by such part of the several rates and duties, impositions, and additional impositions, and sums of money, hereby granted, continued, or appropriated, for the purposes in this act mentioned, as is or shall be under the care or management of the respective commissioners of the customs for the time being, as the same shall from time to time, arise or be paid into the respective offices of the receiver general of the customs, by the collectors of the same, or by any other person or persons whatsoever; and in like manner that the respective commissioners and governors of the revenue or receipt of excise in *England* and *Scotland* for the time being, at their respective head offices, from time to time, shall separate and keep apart all and every sum and sums of money arising by such or such part of the several rates, duties, and sums of money hereby granted, continued, or appropriated, for the purposes in this act mentioned, as is or shall be under the care or management of the said commissioners and governors of the revenue, or receipt of excise, for the time being.

being, as the same shall, from time to time, arise or be paid into the said offices of excise by the receivers or collectors of the same, or by any other person or persons whatsoever; and also that the commissioners for marking and stamping of vellum, parchment, and paper, or for managing the duties thereupon for the time being, shall, at their head office, cause to be separated and kept apart in like manner, all and every the monies arising by the rates upon monies or other consideration to be given with clerks, apprentices, or servants, hereby granted, continued, or appropriated, for the purposes in this act mentioned, which is under the care or management of the said commissioners or managers last-mentioned, for the time being, as the same shall, from time to time, arise or be paid into the said office of the said stamps by the receivers or collectors of the same, or by any other person or persons whatsoever; and as well the said receivers general of the customs, and the said commissioners and governors of the said revenue or receipt of excise in *England*, as the said commissioners for marking vellum, parchment, and paper, or for managing the duties thereupon, for the time being respectively, are hereby required and strictly enjoined, from time to time, for ever, to pay weekly, to wit, on *Wednesday* in every week, if it be not a holyday, and if it be, then the next day after that is not a holyday, all and every the monies arising by such or such parts of the several and respective duties, rates, impositions, additional impositions, and sums of money, hereby granted, continued, or appropriated, as is or shall be under the care or management of the said commissioners, governors, or managers respectively, into the receipt of the Exchequer of her Majesty, her heirs and successors, distinct and apart from all other monies whatsoever; and the receivers general of the customs and excise of *Scotland* for the time being respectively, are hereby required and strictly enjoined, from time to time, to transmit and pay into the said receipt of the Exchequer in *England*, distinct and apart, as aforesaid, all the monies which shall arise in *Scotland*, as aforesaid, for the purposes in this act expressed.

and the commissioners of the stamp duties.

The money to be paid weekly into the Exchequer.

X. And be it further enacted by the authority aforesaid, That there shall be, from time to time, for ever, provided and kept in the Exchequer, (that is to say) in the office of the auditor of the receipt, several books, in which all the monies which ought to be paid in weekly, or otherwise, as aforesaid, and which shall be brought into the same receipt, shall be entred apart and distinct from all other monies paid or payable to her Majesty, her heirs or successors, upon any account whatsoever.

Books for entry to be kept in the Exchequer.

XI. And be it further enacted, That if the said receivers general of the customs, commissioners, or governors of the revenue or receipt of the excise, or the said commissioners for marking of vellum, parchment, and paper, or for managing the duties thereupon, for the time being respectively, shall refuse or neglect to pay, or cause to be paid into the Exchequer, all or any of the sums appointed to be paid by them severally, as aforesaid, in such manner as they are respectively required by this act, or shall divert or misapply any part of the same, then they, and every of them so offending, shall forfeit their several offices and places, and shall be incapable to serve her Majesty, her heirs or successors, in any office or place of profit or trust whatsoever; and shall be liable to pay double the value of all and every sum and sums of money so diverted or misapplied, with full costs of suit, to any person or persons, body politick or corporate, who shall be intitled to any annuity or payment out of the fund by this act settled, and will sue for the same forfeiture by action of debt, or of the case, bill, suit, or information, founded upon this act, in any court of record of her Majesty, her heirs or successors, wherein no essoin, protection, privilege of parliament, or other privilege whatsoever, wager of law, or more than one imparlance, shall be granted or allowed.

Commissioners, &c. not paying or misapplying the monies, forfeit their places, &c.

XII. And be it further enacted by the authority aforesaid, That the head offices of the customs and excise, and the chief office for the marking of vellum,

Head offices of the customs, excise, &c. continued for ever.

vellum, parchment, and paper, shall for ever be severally and respectively continued, with a sufficient number of commissioners, and a comptroller in each and every of them, for performing and executing such matters and things as are by this act enjoined to be done or performed by such commissioners and comptrollers respectively, according to the true meaning hereof.

Comptrollers in the respective offices to keep distinct accounts of the monies arising by this act.

XIII. And be it enacted by the authority aforesaid, That the respective comptrollers in the said respective offices for the time being, shall keep perfect and distinct accounts, in books fairly written, of all the monies which shall arise of or for the said several and respective impositions, additional impositions, duties, rates, and sums of money, by this act granted, continued, or appropriated, as the same shall from time to time arise, or be raised; to which books all persons concerned shall have free access, at all reasonable times, without fee or charge; and if any such comptroller or comptrollers, as aforesaid, shall neglect his or their duty therein, then he or they so offending shall forfeit his or their office or offices, and places, and be rendered incapable, as aforesaid, and shall also forfeit the sum of one hundred pounds to any person or persons, body politick or corporate, entitled to any annuity or payment by this act, and that will sue for the same, as aforesaid, together with full costs of suit, to be recovered as aforesaid.

Collector, &c. detaining the monies, to be dismissed, &c.

XIV. And be it further enacted, That if any collector or receiver of any the impositions, additional impositions, duties, rates, or sums of money, by this act granted, continued, or appropriated, shall detain all or any part of the monies by him collected or received, contrary to his duty, then he or they, for such offence, shall be dismissed from his or their employment, and be charged with interest for the monies so by him or them detained, after the rate of twelve pounds *per centum per annum*, and be liable to answer treble damages to all and every person and persons, bodies politick or corporate, that shall be grieved by such detention, and who will sue for the same, in manner as aforesaid: and if any collector or receiver of any of the said impositions, additional impositions, duties, rates, or sums of money, hereby granted, continued, or appropriated, shall divert or misapply all or any part of the monies by him or them collected or received, contrary to the true meaning of this act, then he or they, for every or any such offence, shall be dismissed from his employment, and rendered incapable to serve her Majesty, her heirs and successors, as aforesaid, and shall moreover forfeit double the sum or sums so by him or them diverted or misapplied, to any person or persons, bodies politick or corporate, who shall be entitled to any annuity or payment out of the fund by this act settled, and will sue for the same, as aforesaid.

Directions in 1 W. & M. sess. 2. c. 1. revived.

XV. And to the end the sums by this act appropriated, may not be diverted or applied to any other purposes than are hereby directed or intended, be it further enacted by the authority aforesaid, That the rules and directions appointed and enacted in one act made in the first year of the reign of their said late majesties King William and Queen Mary, intituled, *An act for granting to their Majesties an aid of two shillings in the pound for one year*, for the speedy payment of money thereby granted into the receipt of Exchequer, by the collectors and receivers, and for the distribution and application thereof, and keeping distinct accounts of the same, and all other provisions, pains, penalties, and forfeitures thereby enacted, in case of diversion or misapplication of any money thereby appropriated, are hereby revived and enacted to be in force, and shall be applied, executed, and put in ure, for and concerning the distribution and application of the said sums hereby appropriated, as fully, amply, and effectually, as if the same were particularly repeated and re-enacted.

568, 2791. 10s. to be the yearly fund.

XIX. And be it further enacted by the authority aforesaid, That yearly and every year, for ever, reckoning the first year to begin from the five and twentieth day of December, which shall be in the year of our Lord one thousand seven hundred and sixteen, the full annual sum of five hundred sixty eight

eight thousand two hundred seventy nine pounds, and ten shillings, or such proportionable part thereof as shall be due, as is herein-after mentioned, by or out of the monies to arise by the said several duties, as well upon salt and rock salt, as upon wine, vinegar, tobacco, *East India* goods, raw silks, and other goods and merchandizes imported, granted, continued, or appropriated, and every of them, and to be brought into the receipt of Exchequer, in case the same payments shall extend thereto; and in case the said weekly or other payments shall not amount to five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings *per annum*, or such proportionable part thereof as shall be due, as herein-after is mentioned, then the said weekly monies, or other payments, so far as the same will extend, shall be part of the yearly fund for and towards the answering and paying the several and respective annuities, or yearly payments, in this act hereafter expressed.

XXI. And be it further enacted, That all the sums of money arising by the said rates, duties, impositions, additional impositions, and sums of money, by this act granted, continued, or appropriated, as aforesaid, which shall, from time to time, be brought into the receipt of the Exchequer, or so much thereof as shall be sufficient to make up and complete the said yearly fund of five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings, or such proportionable part thereof, to be due, as herein-after is mentioned, shall be appropriated, set apart, and applied, and the same are hereby appropriated for and towards the raising and making good the said yearly fund of five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings, or such proportionable part of the same, and shall be issued and paid out of the said receipt of Exchequer by the respective officers of the same, as herein-after is mentioned, without fee or charge, and without any further or other warrant to be sued for, had, or obtained from her Majesty, her heirs and successors, in that behalf, and shall be applied to and for the uses and purposes in and by this act expressed and intended, and to no other use, intent, or purpose whatsoever; and that the respective officers in the Exchequer, who shall make any delay in issuing or paying the said money to the said uses by this act intended, or shall be guilty of diverting or misapplying any of the said monies to any other use or purpose, contrary to this act, for any such offence, shall be adjudged from their respective offices and places, and be rendered incapable to serve her Majesty, her heirs and successors, in any office or employment of trust or profit whatsoever, and also shall be liable to pay double the value of any sum or sums so delayed to be paid, or so diverted or misapplied, as aforesaid, to any corporation, or other person or persons that shall be grieved thereby, and who will sue for the same, to be recovered as aforesaid.

All the money by this act granted, appropriated for making good the yearly fund.

XXII. And be it further enacted by the authority aforesaid, That in case the said duties arising or appropriated by this act shall at any time or times appear to be so deficient in the produce of the same, as that within any one year, to be reckoned from and after the five and twentieth day of *December*, in the year of our Lord one thousand seven hundred and sixteen, the said weekly or other payments upon the same rates or duties shall not amount to so much as shall be sufficient to discharge and satisfy the said yearly sum of five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings, or such proportionable part thereof as aforesaid, by this act appointed, or intended to be paid within or for the same year respectively; that then and so often, and in every such case, it is hereby declared and enacted, That every such deficiency and deficiencies shall be provided for, answered, and made good by or out of the next aids to be raised and granted by parliament, and shall be appropriated and applied for and towards making good the deficiency which shall so happen of the said yearly sum of five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings,

Deficiency to be made good by parliament.

Surplus to be applied towards discharging principal.

shillings, or such proportionable part thereof, as aforesaid, and to no other use, intent, or purpose whatsoever.

XXIII. Provided always, and be it further enacted, That in case there shall be any surplus or remainder of the monies arising by the rates and duties, and sums of money granted or appropriated by this act, at the end of any one year after all the said annuities, charges, and payments, directed or authorized by this act, shall be fully satisfied, paid, and discharged, or money sufficient shall be reserved for that purpose, such surplus or remainder shall be applied, from time to time, for and towards paying and discharging the principal money of the said capital stock of the said intended company, so far as the same will, from time to time, extend; and that the said yearly sum of five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings, or such proportionable part thereof as is intended by this act to be provided for, shall be, from time to time, lessened and abated in proportion to such part of the said principal or capital stock of the said company, which shall be so paid off; that is to say, that out of the yearly sum of five hundred sixty eight thousand two hundred seventy nine pounds, and ten shillings, to be annually payable to the said company by virtue of this act, and according to the true meaning thereof, there shall be deducted so much money yearly and every year, as shall be after the rate of six pounds *per centum per annum* for the principal sum, which shall be so paid off and discharged, or which the capital stock of the said company shall really and *bona fide* consist of, for the time being, less than the said principal or capital stock, or sum of nine millions four hundred seventy one thousand three hundred and twenty five pounds; such deduction and deductions to begin and be made from such respective time and times as such principal money shall be so paid off and discharged, or the said capital stock so lessened, as aforesaid: it being the true intent and meaning of this act, that the annuity so to be paid, by virtue of this act, unto the said intended company or corporation to be erected in pursuance of this act, shall be after the rate of six pounds *per centum per annum* for every hundred pounds, which the principal or capital stock of the said company or corporation shall, for the time being, consist of, and proportionably for a lesser sum than one hundred pounds, and not any further or other sum or sums in respect of the said annuity.

On one year's notice, after 25 Dec. 1716, and repayment, annuities to cease. Explained by 10 Ann. c. 30.

XXIV. Provided always, and it is hereby declared and enacted, That, at any time, upon one year's notice, after the five and twentieth day of December, in the year of our Lord one thousand seven hundred and sixteen, upon repayment by parliament of the principal sum, of which the capital stock of the said intended company shall, for the time being, consist, unto the respective contributors of the same, or to such person or persons as by, from, or under them, shall be entitled to the said annuity or shares of the said yearly fund or capital stock, in respect of the same, and of all arrears of the said annuities or yearly payments, or upon payment out of such surplus money, as aforesaid, of all the said principal or capital stock of the said intended company, and all arrears of the said annuity payable to them, as aforesaid, then and from thenceforth all and every the impositions, and additional impositions, duties, rates, and sums of money, hereby granted, continued, or appropriated, shall and may be disposed of by parliament; and also the said yearly fund charged thereupon, and the said annuities issuing out of the same, shall absolutely cease and determine; any thing herein contained to the contrary notwithstanding.

XLVI. And whereas it is of the greatest consequence to the honour and welfare of this kingdom, and for the increase of the strength and riches thereof, and for the vending the product and manufacture, goods and merchandizes of, or brought into this kingdom, and employment of the poor, that a trade should be carried on to the South Seas, and other parts of America, within the limits herein after mentioned; which cannot so securely and successfully be begun and carried

carried on, as by a corporation with a joint stock, exclusive of all others: now, for the better encouragement of all and every the person and persons, bodies politick or corporate, who shall be or become members of the said company or corporation, to be erected, as aforesaid; and to the end and intent that a trade to the *South Seas*, and other parts of *America* within the limits hereinafter mentioned, may be carried on and promoted, for the advantage and honour of this kingdom; be it enacted by the authority aforesaid, That the corporation to be erected in pursuance of this act, and their successors, shall have and be entitled unto, and they are hereby entitled unto and vested, from the first day of *August*, one thousand seven hundred and eleven, for ever, in the sole trade and traffick into, unto, and from all the kingdoms, lands, countries, territories, islands, cities, towns, ports, havens, creeks, and places of *America*, on the east side thereof from the river of *Aranoco*, to the southernmost part of the *Terra del Fuego*; and on the west side thereof, from the said southernmost part of the said *Terra del Fuego*, through the *South Seas*, to the northernmost part of *America*; and into, unto, and from all countries, islands, and places within the said limits, which are reputed to belong to the crown of *Spain*, or which shall hereafter be found out or discovered within the said limits, not exceeding three hundred leagues from the continent of *America*, between the southernmost part of *Terra del Fuego*, and the northernmost part of *America* on the west side thereof, (except the kingdom of *Brazil*, and such other places on the said east side of *America*, as are now in the actual possession of the crown of *Portugal*, and the country of *Surinam* in the possession of the states general of the *United Provinces*); it not being intended that the sole trade to any part of the east side of *America*, now in the actual possession of the crown of *Portugal*, or the states general, shall be granted or construed to be granted by this act; but that it may be and remain lawful for all and every, or any the subjects of her Majesty, her heirs or successors, to trade and traffick to any part of the east side of *America*, now in the actual possession of the crown of *Portugal*, or the states general, (but to no other part of *America* within the limits aforesaid) as fully and freely, in all respects, as they might or could do if this act had not been made; any clause, proviso, power, privilege, matter or thing, herein contained to the contrary thereof in any wise notwithstanding.

The limits of the company's charter in the *South Seas* in *America*:

XLVII. And be it further enacted, That the said company to be erected in pursuance of this act, and their successors for ever, and all and every person and persons, who from time to time shall be licensed by the said corporation, to be erected in pursuance of this act, to trade in the stead of them, shall and lawfully may, for ever, from and after the said first day of *August*, one thousand seven hundred and eleven, or by such factors, agents or servants, as they shall think fit to intrust, and to and for no other person or persons whatsoever, freely to traffick and use the trade of merchandize, into, unto, and from the said *South Seas*, and other the parts within the limits aforesaid, (except as aforesaid) and into, unto, and from all or any the kingdoms, lands, territories, islands, cities, towns, forts, havens, creeks, and places of *America*, or any of them, within the limits aforesaid, (except before excepted) where any trade or traffick of merchandize is or may be used or had, and to and from every of them.

None else to traffick within their limits.

XLIX. And to the end the said *South Seas*, or the kingdoms, islands, havens, forts, cities, towns and places within the limits aforesaid, or any of them, shall not, after the said first day of *August*, one thousand seven hundred and eleven, be visited, frequented, or haunted by any other of the subjects of her Majesty, her heirs or successors, contrary to the true meaning of this act; be it enacted by the authority aforesaid, That if any of the subjects of her Majesty, her heirs or successors, of what degree or quality soever they be, other than the said company or corporation, or their factors, agents or servants, or other persons by them licensed thereunto, according to the true meaning of this act, shall directly or indirectly visit or frequent,

Other persons frequenting the *South Seas*, forfeit ship and lading, &c.

trade, traffick, or adventure, into, unto, or from the said *South Seas*, or other the parts within the limits aforesaid, contrary to the true meaning of this act, or shall hire, freight, or fit out any ship or ships, or lade or put on board any ship or ships any goods or merchandizes whatsoever, with intent to haunt, frequent, traffick, or adventure into, unto, or from the said *South Seas*, or other parts within the limits aforesaid, contrary to the true meaning of this act, every such offender and offenders shall incur the forfeiture and loss of all ships and vessels which shall be employed in such trade, with the guns, tackle, apparel, and furniture thereunto belonging, as also all the goods and merchandizes laden thereupon, and all the proceed and effects of the same, and also double the value thereof, viz. one fourth part thereof to the use of her Majesty, her heirs and successors, one other fourth part thereof to such person or persons as will seize, inform, or sue for the same, and the other two fourth parts thereof to the use of the company or corporation to be erected in pursuance of this act; such forfeiture and penalty to be recovered, with full costs of suit, in any of her Majesty's courts of record, in manner as aforesaid.

Company to be sole owners of all ships taken as prize within their limits.

Seamen assisting to be rewarded as her Majesty by charter shall appoint.

Company may seize by force of arms, British ships trading in the South Seas.

Persons born on board any ship, or in any place belonging to the company, to be natural-born subjects.

LII. And be it further enacted, That the said company to be erected in pursuance of this act, shall and may have, hold, receive, take, and enjoy, to their own use, and for the benefit of the members of such company, in proportion to their stock, all and every such ships or vessels, and all their guns, ammunition, tackle, apparel, and furniture, and all such goods, merchandizes, and bullion, treasure and other things, which shall be taken as prize by the ships, factors, agents or servants, of or belonging to, or employed or licensed by the said company, within the limits aforesaid, or by such of the ships of her Majesty, her heirs or successors, as she or they shall think fit to grant or allow for convoys, or otherwise, for the defence, security, or carrying on the said trade, without any account to be rendered thereof to her Majesty, her heirs or successors, or any other person or persons whatsoever; save only that the officers and seamen, who shall be actually on board any of the said ships of her Majesty, her heirs or successors, which shall take, or be assisting to the taking any such ships or vessels, goods or merchandizes, as prize, shall have, or be entitled to such part and share thereof, as her Majesty, her heirs or successors, shall think fit and direct in and by the charter of incorporation to be granted to the said company, and no other or greater part or share whatsoever; any thing herein contained, or any law, usage, or custom to the contrary thereof in any wise notwithstanding: and that it shall and may be lawful for the said company, and their successors, and the agents, factors, servants, and other persons to be employed or licensed by them to trade, as aforesaid, to seize by force of arms, or otherwise, the persons, ships, goods, merchandize, or other effects, of or belonging to any of the subjects of her Majesty, her heirs or successors, who shall haunt, frequent, traffick, trade, or adventure into the said *South Seas*, or other the parts or limits aforesaid, (except before excepted) contrary to the true meaning of this act; and to keep and detain to the use and uses of the said company, and their successors, for the benefit of the members thereof, in proportion to their stock, the ships, goods, merchandize, and other effects so seized, without any account to be rendered thereof, as aforesaid, and to bring or send into Great Britain the persons of such of the subjects of her Majesty, her heirs or successors, as shall be so seized, in order to their being prosecuted for such offence according to law.

LIII. And be it further enacted by the authority aforesaid, That all such persons as shall be born on board any of the ships of war, or other ships to be employed in or about the said trade, or who shall be born in any the lands, territories, countries, islands, forts, cities, towns or places, which shall be discovered or possessed by the said company, as aforesaid, or any of their dependencies, shall be, and be judged, deemed, and taken to be born within the allegiance of her Majesty, her heirs and successors, and shall be deemed,

deemed, and shall have and enjoy all the privileges of the natural-born subjects of her Majesty, her heirs and successors.

LIV. And forasmuch as the said trade does in a great measure depend upon the timely dispatch from Great Britain, of the ships which shall be employed therein; be it further enacted, That no ship or ships which shall belong to, or be hired, freighted, or employed by the said company to be erected, as aforesaid, or such persons as shall be licensed by them to trade within the limits aforesaid, shall be, and be liable to be stopped or detained by any embargo, or other restraint whatsoever, unless such ship or ships be particularly mentioned or named in such embargo, or order for restraint.

No embargo on company's ships, unless particularly mentioned.

LVI. Provided always, and it is hereby further enacted and declared, That upon any importation of any goods or merchandizes by the said company to be erected by virtue of this act, and in all other cases where security is or shall be required to be given by the said company to the crown, it shall and may be lawful for the commissioners, and officers of the customs for the time being, and all other person and persons, who are to take such security for the crown, and they are hereby required, from time to time, to take such security, by accepting and taking one or more bond or bonds, under the common seal of the said company, as well for all such of the customs and duties chargeable and to be charged upon the goods and merchandizes to be imported, as are bondable, and upon which bonds have been usually given, as for all such other matters and things for which security is to be given to the crown by the said company, as aforesaid; any law, statute, or usage to the contrary notwithstanding.

Officers of the customs, &c. to take the company's bonds for customs, &c.

LVIII. Provided always, and be it further enacted, That it shall not be lawful for the company to be erected by virtue of this act, or their successors, agents, or factors, or any person or persons licensed by them, to proceed, sail, navigate, or go into any the limits before-mentioned, beyond the southernmost part of *Terra del Fuego*, except only through the straits of *Magellan*, or round *Terra del Fuego*, nor to go from thence into any part of the *East Indies*, nor return to *Great Britain*, or any other port or place in *Europe*, *Asia*, *Africa*, or *America*, by any other way except through the said straits of *Magellan*, or by *Terra del Fuego* aforesaid, under the penalties and forfeitures to be sued for and recovered, as is herein-after mentioned; and also that it shall not be lawful for the said company, or their successors, agents, or factors, or any person or persons licensed by them, to trade, traffick, or adventure in any goods, wares, commodities, or merchandizes whatever, of the growth, product, or manufacture of the *East Indies*, *Persia*, *Arabia*, or any other the countries, ports, or places within the limits granted to, or now vested in the united company of merchants of *England* trading to the *East Indies*, and not hereby granted or intended to be granted to the corporation to be erected by virtue of this act, or with any ships or vessels coming from the countries or places aforesaid, (such *East India* goods, wares, commodities, or merchandize, as shall be actually exported from *Great Britain*, and also gold, silver, and wrought plate, goods and commodities that are the produce, growth, or manufactures of the *West Indies*, or continent of *America*, only excepted) under the penalties and forfeitures to be sued for and recovered as is herein-after mentioned; and further, that it shall not be lawful for the said company intended to be erected, as aforesaid, or their successors, agents, or factors, or any person or persons licensed by them, to send, employ, or use any ship, vessel, boat, or bark whatsoever, within the said *South Seas*, from *Terra del Fuego*, to the northernmost part of *America*, above three hundred leagues to the westward of, and distant from the lands, countries, and shores of *Chili*, *Pera*, *Mexico*, *Callifornia*, or any other the lands and shores of southern or northern *America*, contained between the said *Terra del Fuego* and the said northernmost part of *America*; upon pain and penalty that all such ships, vessels, boats, and barks whatsoever, going in or returning from the *South Seas*, otherwise than as aforesaid, or sent, employed, or used,

Company not to sail beyond the southernmost part of *Terra del Fuego*, or into the *Indies*, &c. except through the straits of *Magellan*, or round *Terra del Fuego*: Not to trade in *East India* goods, &c.

nor to send ships in the *South Seas* above 300 leagues to the westward of *Chili*, &c.

on forfeiture
of ships,
goods, &c.

used, failing, proceeding, or being, contrary to the true intent and meaning hereof, and all the goods, wares, and merchandizes on board them, together with their guns, tackle, apparel, and furniture, and likewise all the goods, wares, commodities, and merchandizes of the *East Indies*, *Persia*, *China*, or other the limits aforesaid, so traded in as aforesaid, (except as before excepted) shall and may be seized and forfeited, and double the value thereof shall also be forfeited by the owners, masters, or employers thereof, or traders therein; one third part of all which forfeitures to be to her Majesty, her heirs and successors, and the other two third parts thereof to the said united company of merchants of *England* trading to the *East Indies*; to be recovered with full costs of suit in any of her Majesty's courts of record at *Westminster*, by action of debt, bill, plaint, or information.

Anno nono

A N N Æ Reginae.

C A P. XXII.

An act for granting to her Majesty several duties upon coals for building fifty new churches in and about the cities of London and Westminster, and suburbs thereof, and other purposes therein mentioned.

Most gracious Sovereign,

Duty upon
coals from
14 May, 1716,
to 29 Sept.
1724.

From 14 May,
1716, to 29
Sept. 1716,
coals to pay
2s. per chal-
der or tun;
See 1 Geo. 2.
stat. 2. c. 8.
f. 3.
and after 28
Sept. 1716, to
28 Sept. 1724,
3s. per chal-
der or tun.
See 1 Geo. 1.
stat. 2. c. 23.
& 5 Geo. 1.
c. 9.

WE your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, being zealous to provide such supplies as may enable your Majesty to pursue your pious and gracious intentions to increase the number of churches in or near the populous cities of *London* and *Westminster*, or the suburbs thereof, for the better instruction of all persons inhabiting, or who shall inhabit in the several parishes wherein the same shall be built, in the true christian religion as it is now professed in the church of *England*, and established by the laws of this realm, do most humbly present to your Majesty the several impositions, rates, and duties herein-after mentioned, and do beseech your Majesty that it may be enacted, and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That for all sorts of coals and culm which, from and after the fourteenth day of *May*, one thousand seven hundred and sixteen, and before the nine and twentieth day of *September*, one thousand seven hundred and twenty four, shall be imported and brought into the port of the city of *London*, or the river of *Thames* within the liberty of the said city upon the same river, there shall be paid to her Majesty, her heirs and successors, by way of imposition thereupon, over and besides all other impositions and duties, according to the rates hereafter mentioned; that is to say, from and after the said fourteenth day of *May*, one thousand seven hundred and sixteen, and before the nine and twentieth day of *September*, one thousand seven hundred and sixteen, for all such sorts of coals and culm as are usually sold by the chalder, for every chalder thereof, containing thirty six bushels of *Winchester* measure, the sum of two shillings; and for such sort of coals as are sold by the tun, for every tun thereof, containing twenty hundred weight, the sum of two shillings; and from and after the eight and twentieth day of *September*, one thousand seven hundred and sixteen, and before the eight and twentieth day of *September*, one thousand seven hundred and twenty four, there shall be paid for every such said chalder of coals and culm, and tun of coals, the sum of three shillings; which said sum of two shillings for the first part of the said

term, and three shillings for the remainder thereof, for every chalder of coals and culm, and tun of coals, shall, from time to time, during the full term first before mentioned, be raised, levied, collected, and paid to her Majesty, her heirs and successors, in the same manner, method, and form, and at such places, and by such rules, ways, and means, and under such penalties and forfeitures, as are mentioned, expressed, or referred unto, in and by any act, law, or statute, acts, laws, or statutes now in force for raising, levying, collecting, or answering any other duty or duties now payable to her Majesty, for or upon any coals or culm whatsoever imported or brought coastwise into the said port of *London*; and that all and every the powers, authorities, penalties, forfeitures, disabilities, articles, rules, and clauses, in the same acts, laws, and statutes, or any of them, mentioned or contained, (except such and so much of them for and concerning which it is otherwise provided in this present act) shall be of such force and effect, to all intents and purposes, for the raising, levying, collecting, and answering the impositions hereby granted, for and during the said term and terms herein before limited, as if the same were particularly and at large set down and enacted by this act.

6 Geo. 1. c. 4.
1 Geo. 2. c. 9.

II. And be it further enacted by the authority aforesaid, That all and every such sum and sums of money which shall be raised, collected, and levied, by virtue of this act, (the necessary charges of raising, managing, and accounting for the same always excepted) shall, from time to time, be brought and paid into the receipt of Exchequer, and by force and virtue of this act, are and shall be appropriated, issued, applied, and disposed, for the building of fifty new churches of stone and other proper materials, with towers or steeples to each of them; and for purchasing of sites of churches and church-yards, and burying places, in or near the cities of *London* and *Westminster*, or the suburbs thereof; and for making such chapels churches as are already built, and capable thereof, parish churches, and for purchasing houses for the habitations of the ministers of the said churches, and for applying the sum of four thousand pounds *per annum* out of the said duties and impositions, towards the repairing and finishing the collegiate church of *Saint Peter, Westminster*, and the chapels of the same; and also for applying the sum of six thousand pounds *per annum* out of the said duties and impositions arising by this act, towards the finishing *Greenwich Hospital*, and the chapel thereunto belonging, and to or for none other use, intent, and purpose whatsoever.

The money to be paid into the Exchequer, and appropriated for building 50 new churches, &c.

VIII. Provided, That this act, or any thing therein contained, shall not extend, or be construed to extend, during the continuance of this act, to charge or lay any of the duties or impositions hereby imposed upon such coals (not exceeding one hundred chalders by the year) as shall be brought to the port of *London* from *Newcastle upon Tyne*, or any other place, for the only use and service of the royal hospital at *Chelsea*; any thing herein contained to the contrary notwithstanding.

100 chalders per annum for Chelsea hospital, not chargeable.

Anno nono

A N N Æ Reginae.

C A P. XXIII.

An act for licensing and regulating hackney coaches and chairs; and for charging certain new duties upon stamp vellum, parchment, and paper, and on cards and dice, and on the exportation of rock salt from Ireland; and for securing thereby, and by a weekly payment out of the post office, and by several duties on hides and skins, a yearly fund of one hundred eighty six thousand six hundred and seventy pounds, for thirty two years, to be applied to the satisfaction of such orders as are therein mentioned, to the contributors of any sum not exceeding two millions, to be raised for carrying on the war, and other her Majesty's occasions.

New duties
on stamp vel-
lum, &c.
Made perpe-
tual by 3 Geo.
1. c. 7. s. 1.

Drawbacks on
re-shipping.

Bills of lading.

Sheet almanacks.

Other almanacks.

Almanacks
for several
years.

Licence for
retailing wine.

Licence for
selling ale. By
6 Geo. 1. c. 21.
s. 56. such li-
cence is to be
made before the
recognizance is
taken out.

SECT. AND be it further enacted by the authority aforesaid, That
XXIII. **A** there shall be throughout the kingdom of Great Britain
raised, levied, collected and paid, unto and for the use of her Majesty,
her heirs and successors, for the several and respective things herein after
mentioned, which shall be ingrossed, printed or written, the several and
respective rates, duties, charges and sums of money herein after expressed,
in manner following; that is to say,

For every skin, or piece of vellum or parchment, or sheet or piece of
paper, upon which shall be ingrossed or written any certificate or debenture
for drawing back any customs or duties, or any part of any customs
or duties, for or in respect of the re-shipping or exporting of any goods or
merchandizes, which at any time or times, within or during the term of
two and thirty years, to be reckoned from the first day of August, in the
year of our Lord one thousand seven hundred and eleven, shall be ex-
ported, or shipped to be exported from Great Britain, for any parts be-
yond the seas, to be paid by the person for whose benefit, or at whose
instance such debenture or certificate shall be obtained, the sum of eight
pence.

For every piece of vellum or parchment, or sheet or piece of paper,
upon which shall be ingrossed or written any note or bill of lading, which
shall be signed for any goods or merchandizes to be exported at any time or
times within or during the term last mentioned, the sum of four pence.

For every almanack or kalendar for any one particular year, or for any
time less than a year, which shall (within or during the same term) be
printed on one side only of any one sheet or piece of paper only, the sum
of one penny.

For every other almanack or kalendar, for any one particular year, which
shall be printed within or during the said term, the sum of two pence.

Provided always, and be it enacted and declared by the authority aforesaid,
That if any almanack or kalendar shall, during the term last men-
tioned, be made to serve for several years, that then the respective rates
aforesaid shall be paid for every such year.

For every piece of vellum or parchment, or sheet or piece of paper, on
which shall, at any time or times within or during the term last mentioned,
be ingrossed or written any licence for retailing of wine, the sum of four
shillings.

For every piece of vellum or parchment, or sheet or piece of paper,
on which shall (during the same term) be ingrossed or written any licence
for selling of ale, beer, or other exciseable liquors by retail, the sum of
one shilling.

XXV. And

XXV. And it is hereby further enacted by the authority aforesaid, That all vellum, parchment and paper, upon which any such certificate, debenture, bill or note of lading, almanack or licence, as aforesaid, shall, from and after the said first day of *August*, one thousand seven hundred and eleven, be ingrossed, written or printed, shall, before such ingrossing, writing, or printing, be brought to the head office for stamping or marking of vellum, parchment and paper; and the said commissioners, by themselves, or by their officers employed under them, shall, and they are hereby empowered and required, forthwith, upon demand to them made by any person or persons, from time to time, to stamp or mark, as this act directs, any quantities or parcels of vellum, parchment or paper; he or they paying to the receiver general of the stamp duties for the time being, or to his deputy or clerk, the respective duties payable for the same by this act, without any other fee or reward, and without delay; which stamp or mark, to be put thereupon in pursuance of this act, shall be a sufficient discharge for the several and respective duties hereby payable for the said vellum, parchment or paper, which shall be so stamped or marked.

Vellum, &c.
to be stamped
before written
upon.

XXVII. And be it further enacted by the authority aforesaid, That if any officer of the customs shall, from and after the said first day of *August*, one thousand seven hundred and eleven, at any time within or during the term last mentioned, sign any such certificate or debenture as aforesaid, not appearing to have been first duly stamped according to law; or if any other person shall, from and after that day, write, ingross, or print, or cause to be written, ingrossed, or printed, any such certificate, debenture, or note or bill of lading, licence, or almanack, as aforesaid, or sign such bill or note of lading, or sell or expose to sale any such almanack, before the vellum, parchment, or paper, whereupon such certificate, debenture, bill or note of lading, licence, or almanack, shall be respectively ingrossed, written, or printed, shall appear to have been so duly stamped; that then every such officer or person so offending in any of the particulars before mentioned, shall, for every such offence, forfeit the sum of ten pounds, together with full costs of suit; and every such officer of the customs offending herein, and being convicted of any such offence, shall (over and besides the forfeiture or penalty aforesaid) forfeit and lose his office and employment, and be incapable to hold the same; and that if any such certificate, debenture, bill or note of lading, or licence, as aforesaid, shall, during the term last mentioned, be written or ingrossed contrary to the true intent and meaning hereof, upon vellum, parchment, or paper, not appearing to have been duly stamped according to law, that then, and in every such case, there shall be due, answered, and paid to her Majesty, her heirs and successors (over and above the duties hereby due or payable) for every such certificate, bill or note of lading, and licence respectively, the sum of five pounds; and that no such certificate, debenture, bill or note of lading, or licence, shall be available in law, or be given in evidence or admitted in any court, unless as well the said duties hereby charged, as the said sum of five pounds, shall be first paid to the use of her Majesty, her heirs or successors, and a receipt produced for the same, under the hand of the receiver general, for the time being, of the stamp duties, or of his deputy or clerk, and until the vellum, parchment, or paper, on which such certificate, debenture, bill or note of lading, or licence, is so written or ingrossed, shall be marked or stamped, according to the tenor and true meaning hereof; and the said receiver general, and his deputy or clerk, are hereby enjoined and required, upon payment or tender of the said duty, payable by virtue hereof, and of the said sum of five pounds, to give a receipt for such money; and the other proper officers are thereupon required to mark and stamp such certificate, debenture, bill, note, or licence, with the proper marks and stamps requisite in that behalf.

Penalty on
writing, be-
fore paper;
&c. is, stamp.

No certificate,
&c. not
stamp, good,
till 5 l. and
stamp duty
paid.

Officers may
inspect pub-
lick books,
&c.

XXVIII. And be it further enacted by the authority aforesaid, That all publick officers who shall, from time to time, have in their custody any of the said debentures, or any publick books, files, records, remembrances, dockets, or proceedings, the sight or knowledge whereof may tend to the securing of these or any her Majesty's stamp duties, or to the proof or discovery of any fraud or omission in relation thereto, or to any of them, shall, at any seasonable time or times, permit any officer or officers thereunto authorized by the commissioners, for the time being, appointed to manage those duties, or the major part of them, to inspect and view all such books, files, records, remembrances, dockets, and proceedings, as aforesaid, and to take thereout such notes and memorandums as shall be necessary for the purposes last-mentioned, without fee or reward, upon pain that such clerk or other officer or officers, who shall refuse or neglect so to do, upon reasonable request in that behalf made, shall, for every such refusal and neglect, forfeit the sum of five pounds, with full costs of suit.

From 11 June,
1711, for 32
years, cards
to pay 6d. per
pack, and
dice 5s. per
pair.
Made perpe-
tual by 3 G. 1.
c. 7. s. 1.

XXXIX. And be it further enacted by the authority aforesaid, That from and after the eleventh day of *June*, one thousand seven hundred and eleven, during the term of thirty two years from thence next ensuing, there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for all playing cards and dice which, within or during the term last-mentioned, shall be made fit for sale or use in *Great Britain*, or imported into the same, the duties following; that is to say, for every pack of such cards the sum of six pence, and for every pair of such dice the sum of five shillings, to be paid by the makers or importers thereof respectively.

Duties on
cards and dice
imported, how
to be levied.

XL. And it is hereby enacted, That the duties upon such cards and dice imported shall be levied and brought into the Exchequer, in such manner and form, and under such penalties and forfeitures, as any her Majesty's customs or duties on subsidy goods inwards, are, by any laws now in force, to be levied and brought into the said Exchequer.

Makers con-
cealing, to
forfeit 20l.

XLIII. And it is hereby enacted, That every maker of cards and dice, who shall endeavour to defraud her Majesty by any concealment, shall, for every such offence, forfeit the sum of twenty pounds: and that all the penalties and forfeitures imposed by this act, in relation to the said duties on cards and dice, shall be divided, to wit, one moiety thereof to the Queen's majesty, her heirs and successors, and the other moiety thereof to such person or persons as will seize, inform, or sue for the same; and shall and may be recovered in the same manner and form, as any penalties or forfeitures by this act imposed, for any offence relating to the said duties on stamp vellum, parchment and paper, are to be recovered: and that all the monies arising by the said duties on cards and dice (the necessary charges of raising the same excepted) shall, from time to time, be brought into the receipt of Exchequer, for the purposes in this act expressed.

Duty on
rock-salt ex-
ported to Ire-
land, for 32
years, from
11 June, 1711,
9s. per ton,
made perpetual
by 3 Geo. 1.
c. 7. s. 1.

to be paid by
the exporter,
&c.

XLIV. And be it enacted by the authority aforesaid, That from and after the eleventh day of *June*, one thousand seven hundred and eleven, for and during the term of thirty-two years thence next ensuing, there shall be paid to her Majesty, her heirs and successors, the sum of nine shillings for every tun of rock salt which shall be put on board any ship or vessel in any part of *Great Britain*, and exported to *Ireland*, or entered out for such exportation, over and above the present duties payable for the same, and so in proportion for every greater or lesser quantity; and the same shall be paid by the exporter thereof upon entry out for such exportation, to the proper officer of the port where such rock salt shall be put on board, or entered out, and before any cocket shall be allowed or granted for the same; and the said officer, shall sign a certificate or receipt for such sum of money as shall for such quantity of rock salt therein specified be paid for by such exporter.

XLV. And

XLV. And for better securing her Majesty's said duty last mentioned, be it further enacted by the authority aforesaid, That no drawback shall be allowed or paid to such exporter or his assigns, for duties formerly granted on rock salt, which, from and after the said eleventh day of June, one thousand seven hundred and eleven, shall be landed in *Ireland*, unless such certificate or receipt herein before mentioned, for payment of the duty hereby granted, shall be first produced and delivered up to the proper officer authorized to pay or allow such drawback; any act or acts to the contrary thereof notwithstanding.

Drawbacks
for Ireland.

XLVI. Provided always, That in case any ship or vessel carrying rock salt to *Ireland*, shall either be lost at sea, or taken by the enemy, upon due proof made thereof upon oath, and producing the certificate or receipt before mentioned, that the duty hereby granted on such rock salt was actually paid upon entry out of the same in *Great Britain*, the officer who signed the said certificate or receipt, and received the said money, shall repay the same without fee or reward.

Proviso for
ships lost, &c:
at sea.

XLVII. And it is hereby also enacted, That all the monies arising by the said duties on rock salt, (the necessary charges of collecting and raising the same excepted) shall likewise be brought into the receipt of the Exchequer, for the purposes in this act expressed.

Duties on rock
salt to be paid
into the Ex-
chequer.

XLVIII. And to the end all the revenues, duties, and sums of money by this act payable upon licences for hackney coaches and chairs, and the said new duties upon stamp vellum, parchment and paper, and upon cards and dice, and upon the exportation of rock salt for *Ireland*, by this act granted, as aforesaid, may be duly and certainly raised, and the same except the necessary charges of raising and managing the same duties and otherwise in the execution of this act) may be justly and duly brought into the said receipt of Exchequer, according to the true meaning hereof; it is hereby further enacted by the authority aforesaid, That, from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers, as shall be proper and necessary for managing, raising, collecting, and paying the said revenues, duties, and sums of money last-mentioned, and hereby granted, as aforesaid, and for keeping and rendering the accounts of the same; and that the respective commissioners and officers concerned therein shall perform their several duties in relation to the premises, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the monies arising by the said rates and duties, as are prescribed, and to be inflicted by virtue of an act of parliament made and passed in the ninth year of his late majesty King *William* the Third, intituled, *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining, diverting, or misapplying any part of the monies which were granted or appropriated by the act last-mentioned.

Commission-
ers, officers,
&c. liable to
the act 9 & 10
W. 3: c. 44.

9 & 10 W. 3:
c. 44.

LIV. And whereas by an act of the present session of parliament, intituled, *An act for establishing a general post-office for all her Majesty's dominions, and for settling a weekly sum out of the revenues thereof, for the service of the war, and other her Majesty's occasions*, it is enacted, That from and after the nine and twentieth day of September, one thousand seven hundred and eleven, for and during the whole term of thirty two years from thence next and immediately ensuing, the full, clear, and entire weekly sum of seven hundred pounds of lawful money of *Great Britain*, out of all the duties and revenues, from time to time, arising by virtue of that act, shall be brought and paid into the receipt of your Majesty's Exchequer, in the manner therein mentioned, and under the penalties, forfeitures, and disabilities in that act expressed:

9 Annæ, c. 10:

9 Annæ, c. 11.

9 Annæ, c. 10,
11.Made perpe-
tual by 3 Geo.
1. c. 7.700 l. per
week out of
the post of-
fice, and all
the duties by
this act grant-
ed, appropri-
ated for the
purposes of
this act.Deficiency to
be made good
out of the first
aids to be
granted in
parliament,
&c.

and by another act of this session of parliament, intituled, An act for laying certain duties upon hides and skins tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions, several rates and duties for and upon such hides and skins, and pieces of hides and skins, vellum and parchment, as are therein mentioned, are granted or made payable to your Majesty, your heirs and successors, for the term of thirty two years, to be reckoned from the four and twentieth day of June, one thousand seven hundred and eleven, with such other duties as in the same act are expressed, and all the monies arising by virtue of the act last-mentioned, (the necessary charges of raising, collecting, levying, paying, and accounting for the same, only excepted) are thereby required to be also paid, from time to time, into the receipt of your Majesty's Exchequer, in the manner and form, and under such penalties, forfeitures, and disabilities, as are thereby prescribed, as by the two acts last mentioned, relation being thereunto severally had, may more fully appear: and whereas it is intended, That the said weekly sum of seven hundred pounds, to arise out of the said revenue of the post office, and all the said duties upon hides and skins, and pieces of hides and skins, vellum, and parchment, granted by the two acts last-mentioned, and the revenue to arise by licensing coaches and chairs, and the said new duties to arise by stamped vellum, parchment, and paper, and upon cards and dice, and upon the exportation of rock salt for Ireland, shall all together be made a fund or security, for raising any sum not exceeding two millions, towards your Majesty's supply, for the service of the war, and other your Majesty's most necessary occasions, by such methods, and in such manner and form as are herein after mentioned: now we your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, for and towards the raising the said sum of two millions, do further most humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, That yearly and every year, during the term of thirty two years, reckoning the first year to begin from the nine and twentieth day of September, one thousand seven hundred and eleven, the full sum of one hundred eighty six thousand six hundred and seventy pounds, by or out of the monies to arise as well of or for the said weekly sum of seven hundred pounds, out of the revenues of the general post office, and of or for all the said duties, rates, and sums of money upon hides, and skins, and pieces of hides and skins, vellum and parchment, by virtue of the said other acts, or either of them, and by or out of the monies of the said revenue on licences for hackney coaches and chairs, and of the said new duties upon stampd vellum, parchment and paper, and upon cards and dice, and upon the exportation of rock salt for Ireland, by this act granted, and by or out of the monies to arise by all the said branches, every or any of them, and to be brought into the receipt of the Exchequer, from time to time, in case the same shall extend to the said sum of one hundred eighty six thousand six hundred and seventy pounds, shall be computed and reckoned to be a yearly fund; and in case all the monies arising into the Exchequer of or for all the duties, revenues, and branches charged as aforesaid, shall not amount to one hundred eighty six thousand six hundred and seventy pounds *per annum*, then the monies so arising, so far as the same shall extend, shall be part of the said yearly fund of one hundred eighty six thousand six hundred and seventy pounds *per annum*, for and towards the answering and paying of all and every the principal sums herein after mentioned, amounting in the whole to the sum of two millions six hundred and two thousand two hundred pounds principal money, together with interest for the same, after the rate of six pounds *per centum per annum*, as herein after is also mentioned; and in case the said monies by this act appointed, as aforesaid, shall at any time or times appear to be so deficient or low in the produce of the same, as that within any one year, to be reckoned as aforesaid, the said monies arising into the Exchequer, for all

the duties, revenues, and branches charged, as aforesaid, shall not amount to so much as one hundred eighty six thousand six hundred and seventy pounds, that then, and so often, and in every such case, so much as shall be wanting to make up the said fund or sum of one hundred eighty six thousand six hundred and seventy pounds for every or any such year, shall be supplied and made good, from time to time, out of the first aid or supply to be granted in parliament next after such deficiency shall appear, and shall, from time to time, be transferred thereunto, as soon as the same shall be granted; and for want of such aid or supply, then such deficiency shall be supplied and made good by and out of any publick money which shall be in the said receipt of Exchequer, not appropriated to any particular use or uses by act of parliament; and the commissioners of the treasury now being, or the lord high treasurer, or the commissioners of the treasury for the time being, are hereby strictly enjoined and required to make up such deficiency accordingly out of such unappropriated publick money, without any further or other warrant or authority for the same.

XC. *And whereas in an act passed in this present session of parliament, intituled,* 9 Annæ, c. 6.

An act for reviving, continuing, and appropriating certain duties upon several commodities to be exported; and certain duties upon coals to be waterborn and carried coastwise; and for granting further duties upon candles, for two and thirty years; to raise one million five hundred thousand pounds, by way of a lottery, for the service of the year one thousand seven hundred and eleven; and for suppressing such unlawful lotteries, and such insurance offices, as are therein mentioned; *some doubt may arise what duty is charged upon coals exported from the west of Scotland to Ireland, or the Isle of Man; be it enacted and declared by the authority aforesaid, That the said coals shall be charged with the same duty, and no more, as coals exported from the west of England to Ireland, and the Isle of Man, are and stand charged by virtue of the said act.*

Coals carried from the west of Scotland to Ireland, &c. to pay as coals from the west of England to Ireland, &c.

Anno nono

A N N Æ Reginæ.

C A P. XXVIII.

An act to dissolve the present, and prevent the future combination of coal-owners, lightermen, masters of ships, and others, to advance the price of coals, in prejudice of the navigation, trade, and manufactures of this kingdom, and for the further encouragement of the coal-trade.

ECT. VI. *AND whereas the exporting coals to parts beyond the seas, in British ships, tends very much to the improvement and increase of the British navigation: to the end therefore that all reasonable encouragement may be given to such exportation, be it further enacted by the authority aforesaid, That any ship master, whose ship is laden with coals, and has entred into bond to deliver the said coals in some port of Great Britain, may, upon producing his coast cocquet, and making oath of the true quantity of coals aboard his ship (such quantity not being more than is expressed in the said cocquet) before the proper officer of the customs, in any port of Great Britain, pay the custom or oversea duty on such coals, and shall, on such payment, receive a certificate, signed and sealed by the customer and comptroller of such port, for such duty so paid; which certificate, being given into the custom house of the port where such coals were laid on board, shall discharge the coast bond given by such ship master, in the same manner as if the said coals had been landed in some port of Great Britain.*

Ship master, paying oversea duties for coals, to have coast bond discharged.

Anno decimo

A N N Æ Reginae.

C A P. V.

An act to repeal the act of the seventh year of her Majesty's reign, intituled, An act for naturalizing foreign protestants; (except what relates to the children of her Majesty's natural-born subjects born out of her Majesty's allegiance.)

7 Annæ, c. 5.

Repealed, except the children of natural-born subjects, born out of the Queen's allegiance.

This repeal not to prejudice any persons naturalized before 4 Feb. 1711.

WHEREAS an act of parliament was made and passed in the seventh year of her Majesty's reign, intituled, An act for naturalizing foreign protestants: and whereas divers mischiefs and inconveniencies have been found by experience to follow from the same, to the discouragement of the natural-born subjects of this kingdom, and to the detriment of the trade and wealth thereof; be it therefore enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the before-mentioned act, and all the matters and things therein contained, (except so much of the said act by which the children of all natural-born subjects born out of the allegiance of her Majesty, her heirs and successors, are to be deemed, adjudged, and taken to be natural-born subjects of this kingdom) shall be, and is hereby repealed, annulled, and made void, to all intents and purposes whatsoever; provided nevertheless, That such repeal shall not in any sort prejudice or impeach the naturalization of any persons who have been or shall be naturalized at any time before the fourth day of February, which shall be in the year of our Lord one thousand seven hundred and eleven, pursuant to the directions of the before-mentioned act. 4 Geo. 2. c. 21.

Anno decimo

A N N Æ Reginae.

C A P. XVII.

An act for the better collecting and recovering the duties granted for the support of the royal hospital at Greenwich, and for the further benefit thereof; and for the preserving her Majesty's harbour moorings.

The admiralty to appoint receivers, who may depute the officers of the customs to receive the duty.

SECT. **A**ND be it further enacted, That for the better levying and collecting the said duties of six pence per menssem, it shall and may be lawful for the lord high admiral of Great Britain, or for the commissioners executing the office of lord high admiral of Great Britain, for the time being, to appoint such person or persons, as he or they shall think fit, to be receiver or receivers of the said duty, and also to authorize such receiver or receivers to depute and appoint the collectors or other officers of her Majesty's customs of the several our ports of this kingdom, and of the ports of the kingdom of Ireland, or such other as he or they shall think fit, to collect and receive the same; and all the said collectors and officers of the customs, if so appointed, are hereby required to collect and receive the same, according to such instructions and directions as shall be, from time to time, sent to them in writing by the said receiver or receivers;

receivers; and for the care and pains therein of the said collectors and other officers of the customs, and others, to be appointed to collect and receive the said duty, it shall and may be lawful for the lord high admiral, or commissioners executing the office of lord high admiral of Great Britain, for the time being, to make such allowance to them out of the said duties as he or they shall judge reasonable.

Anno decimo

A N N Æ Reginae.

C A P. XIX.

An act for laying several duties upon all sope and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, calicoes, linens, and stuffs, printed, painted, or stained; and upon several kinds of stamp vellum, parchment, and paper; and upon certain printed papers, pamphlets, and advertisements; for raising the sum of eight hundred thousand pounds by way of lottery towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for better securing her Majesty's duties to arise in the office for the stamp duties by licenses for marriages and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost Exchequer bills, or lottery tickets; and for borrowing money upon stock (part of the capital of the South Sea company) for the use of the publick.

SECT. II. **A**ND be it enacted by the authority aforesaid, That in case any of the said imported sope shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house in the port or place where the same shall be imported, and before the duties by this act charged or chargeable thereupon, shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported sope, of what kind soever, as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof; to wit, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform, or sue for the sope so imported and forfeited, or the value thereof, in any her Majesty's courts of record at Westminster, or in her Majesty's court of session, court of justiciary, or court of Exchequer in Scotland respectively, by action, suit, bill, or information, wherein no essoin, protection, or wager of law, shall be allowed.

Sope landed before entry, &c. forfeited, or the value.

One moiety to the crown, the other to the seisor, &c.

III. And be it further enacted by the authority aforesaid, That the said duties upon imported sope, by this act granted, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered, and answered, for the uses and purposes in this act expressed, by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon sope imported, or any of them, are by any law or statute now in force to be ascertained, secured, levied, raised, recovered and answered, during the continuance thereof respectively.

How these duties shall be raised.

IV. And be it enacted and declared by the authority aforesaid, That such of the duties imposed by this act upon imported sope, as shall arise in England, Wales, and the town of Berwick upon Tweed, shall be under the management of the commissioners and officers of the customs in England for

Duties on sope imported to be under the management of the commissioners of the customs.

the time being; and such of the duties imposed by this act upon imported sope as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers general of the customs in *England* and *Scotland* for the time being, shall, from time to time, pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for imported sope (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's Exchequer in *England*, distinctly and apart from all other branches of the publick revenues, for the purposes in this act expressed, and under the like penalties, forfeitures, and disabilities, as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for any the purposes herein after mentioned.

Sope that hath paid the duty may be exported on security, &c.

XXII. Provided always, and be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any quantities of sope whatsoever, and to and for any other person or persons, who shall buy, or be lawfully entitled to any such quantity of sope from the said person or persons who actually paid her Majesty's duties for the same, to export such sope for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of sope which shall be intended to be exported, as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed or brought again into any part or parts of *Great Britain*, which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

Such sope re-landed, forfeited.

XXIII. Provided always, That if after the shipping any such sope to be exported, as aforesaid, and the giving or tendring such security, as aforesaid, in order to obtain the allowance or drawback herein after-mentioned, the sope so shipped to be exported, or any part thereof, shall be re-landed in any part of *Great Britain*, that then, and in every such case, (over and above the penalty of the bond which shall be levied and recovered to her Majesty's use) all the sope which shall be landed, or the value thereof, shall be forfeited.

On oath that the duty has been paid, and on debenture from the collector, &c. collector to repay the duties.

XXIV. And it is also hereby enacted, That any person or persons who shall export any sope to any foreign parts, shall or may make proof, upon oath, or by such affirmation respectively, as aforesaid, that the duty of such sope hath been paid or secured, according to this act (which oath or affirmation the collector who received the said duty is hereby required and impowered to administer) and thereupon the said customer or collector of the said port of exportation shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the sope so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon sope in such county or place where the said sope was exported, (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the sope so exported to the persons or agents so exporting the same; and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties of sope are hereby required to pay, or cause to be paid, the said debenture out of any duties upon sope arising by this act; or if the duty of such sope so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

Duty on paper, &c. imposed for 32 years, from 24

XXXII. And be it enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all paper, of what kind soever, and all pastboards,

pastboards, mildboards, and scale-boards, and all books, prints, and maps, which, at any time or times within or during the term of thirty two years, to be reckoned from the four and twentieth day of June, one thousand seven hundred and twelve, shall be imported or brought into the kingdom of Great Britain, (over and above all other customs, subsidies, and duties imposed upon or payable for the same) the several and respective rates and duties herein after expressed; (that is to say)

June, 1712;
made perpetual
by 3 Geo. 2.
c. 7. s. 1.

For and upon all paper usually called or known by the name of *Atlas Fine*, which shall be imported or brought in, as aforesaid, the sum of sixteen shillings for every ream, and after that rate for a greater or lesser quantity.

Atlas Fine.

For and upon all paper usually called or known by the name of *Atlas Ordinary*, which shall be imported or brought in, as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

Atlas Ordinary.

For and upon all paper usually called or known by the name of *Imperial Fine*, which shall be imported or brought in, as aforesaid, the sum of sixteen shillings for every ream, and after that rate for a greater or lesser quantity.

Imperial Fine.

For and upon all paper usually called or known by the name of *Super Royal Fine*, which shall be imported or brought in, as aforesaid, the sum of twelve shillings for every ream, and after that rate for a greater or lesser quantity.

Super Royal Fine.

For and upon all paper usually called or known by the name of *Royal Fine*, which shall be imported or brought in, as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

Royal Fine.

For and upon all paper usually called or known by the name of *Medium Fine*, which shall be imported or brought in, as aforesaid, the sum of six shillings for every ream, and after that rate for a greater or lesser quantity.

Medium Fine.

For and upon all paper usually called or known by the name of *Demy Fine*, which shall be imported or brought in, as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

Demy Fine.

For and upon all paper usually called or known by the name of *Demy Second*, which shall be imported or brought in, as aforesaid, the sum of two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

Demy Second.

For and upon all paper usually called or known by the name of *Demy Printing*, which shall be imported or brought in, as aforesaid, the sum of one shilling and eight pence for every ream, and after that rate for a greater or lesser quantity.

Demy Printing.

For and upon all paper usually called or known by the name of *Fine Holland Royal*, which shall be imported or brought in, as aforesaid, the sum of three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

Fine Holland Royal.

For and upon all paper usually called or known by the name of *Fine Holland Second*, which shall be imported or brought in, as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

Fine Holland Second.

For and upon all paper usually called or known by the name of *Blue Royal*, which shall be imported or brought in, as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

Blue Royal.

For and upon all painted paper which shall be imported or brought in, as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

Painted paper imported.

For

Cartridge paper.

For and upon all paper usually called or known by the name of *Cartridge Paper*, which shall be imported or brought in, as aforesaid, the sum of one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

Elephant Fine.

For and upon all paper usually called or known by the name of *Elephant Fine*, which shall be imported or brought in, as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

Ordinary Elephant.

For and upon all paper usually called or known by the name of *Ordinary Elephant*, which shall be imported or brought in, as aforesaid, the sum of three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

Fine Large Post.

For and upon all paper usually called or known by the name of *Fine Large Post*, which shall be imported or brought in, as aforesaid, the sum of two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

Fine Fools Cap.

For and upon all paper usually called or known by the name of *Fine Fools Cap*, which shall be imported or brought in, as aforesaid, two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

Second Fools Cap.

For and upon all paper usually called or known by the name of *Second Fools Cap*, which shall be imported or brought in, as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

Bastard, or Double Copy.

For and upon all paper usually called or known by the name of *Bastard, or Double Copy*, which shall be imported or brought in, as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

Chancery Double.

For and upon all paper usually called or known by the name of *Chancery Double*, which shall be imported or brought in, as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

Superfine Pot.

For and upon all paper usually called or known by the name of *Superfine Pot*, which shall be imported or brought in, as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

Second Fine Pot.

For and upon all paper usually called or known by the name of *Second Fine Pot*, which shall be imported or brought in, as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Royal.

For and upon all paper usually called or known by the name of *Genoa Royal*, which shall be imported or brought in, as aforesaid, three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Medium.

For and upon all paper usually called or known by the name of *Genoa Medium*, which shall be imported or brought in, as aforesaid, two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Demy Fine.

For and upon all paper usually called or known by the name of *Genoa Demy Fine*, which shall be imported or brought in, as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

Genoa Demy Second.

For and upon all paper usually called or known by the name of *Genoa Demy Second*, which shall be imported or brought in, as aforesaid, after the rate of one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Crown Fine.

For and upon all paper usually called or known by the name of *Genoa Crown Fine*, which shall be imported or brought in, as aforesaid, one shilling

shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Genoa Crown Second*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

Genoa Crown Second.

For and upon all paper usually called or known by the name of *Genoa Fools Cape Fine*, which shall be imported or brought in, as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Fools Cap Fine.

For and upon all paper usually called or known by the name of *Genoa Fools Cap Second*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

Genoa Fools Cap Second.

For and upon all paper usually called or known by the name of *German Lombard*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

German Lombard.

For and upon all paper usually called or known by the name of *German Demy*, which shall be imported or brought in, as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

German Demy.

For and upon all paper usually called or known by the name of *German Crown*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

German Crown.

For and upon all paper usually called or known by the name of *German Fools Cap*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

German Fools Cap.

For and upon all pastboards, mildboards, and scaleboards; which shall be imported or brought in, as aforesaid, five shillings for every hundred weight, and after that rate for a greater or lesser quantity.

Pastboard, scaleboard, &c. in part repealed by 11 Geo. 1. c. 7. f. 4.

And for and upon all other paper, white or brown, or of any other colour or kind whatsoever, which shall be imported or brought in, as aforesaid, (not being particularly charged in this act) a duty after the rate of twenty pounds for every one hundred pounds of the true and real value of the same, and after that rate for a greater or lesser quantity.

All other paper 20l. per cent. ad valorem.

XXXIII. And it is hereby enacted, That there shall be answered and paid to her Majesty, her heirs and successors, for and upon all books, prints, and maps, printed or wrought off in any parts beyond the seas, which, at any time or times within or during the term last mentioned, shall be imported or brought, bound or unbound, into *Great Britain*, (over and above the present duties thereupon) a duty after the rate of thirty pounds for every one hundred pounds of the true and real value of the same, and after that rate for greater or lesser quantities; which said duties for and upon the said several sorts of paper, and the said pastboards, mildboards, and scaleboards, and the said books, prints, and maps, to be imported, as aforesaid, shall be paid by the respective importers thereof, from time to time.

Books, prints, and maps imported 30l. per cent. ad valorem. In part repealed by 12 Anne, stat. 2. c. 5.

XXXIV. And it is hereby declared, That the values of such of the said paper, and of the said books, prints, and maps, as are to pay the said duties *ad valorem*, shall, in all cases, be taken to be so much as such imported kinds are really worth, to be sold at the port of importation, without any abatement for the duties thereupon charged by this or any former acts; and that the respective customer, collector, comptroller, or other person or persons, officer or officers of the customs, for the time being, shall receive and

Value of paper, books, &c. how to be ascertained.

and levy the same duties so payable *ad valorem*, upon the oath of the merchant or importer accordingly; and such oath shall and may be administered, and all other matters done for ascertaining the said duties of such paper, and of such books, prints, and maps so payable *ad valorem*, in the same manner and form as are lawfully used and practised for ascertaining any duties payable *ad valorem*, upon any other commodities imported.

Duty on paper, &c. to be paid on entry.

Landed before entry, &c. forfeited.

XXXV. And be it further enacted by the authority aforesaid, That the several rates and duties by this act set or imposed upon all or any the said sorts of paper, and upon all or any the said pastboards, mildboards, and scaleboards, and the said books, prints, and maps, to be imported and brought into *Great Britain*, shall, from time to time, be satisfied and paid in ready money, upon the entry or entries made, and before the landing thereof; and that in case any of the said imported paper, or any the said pastboards, mildboards, and scaleboards, books, prints, or maps, shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon, shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, That all such paper, and all the said pastboards, mildboards, and scaleboards, books, prints, and maps, as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized and recovered of the importer or proprietor thereof; to wit, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety of the same to the use of such person or persons as will seize, inform, or sue for the same, of the value thereof, in any her Majesty's courts of record at *Westminster*, for any such offences committed in *England*, *Wales*, or *Berwick upon Tweed*, or in her Majesty's court of session, court of justiciary, or court of exchequer in *Scotland*, for any such offences committed in *Scotland*, by action, bill, suit, or information, wherein no essoin, protection, or wager of law shall be allowed.

How these duties shall be raised.

XXXVI. And be it further enacted by the authority aforesaid, That the said duties upon the said imported paper and boards, and upon the said imported books, prints, and maps, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered, and answered, for the uses and purposes in this act expressed, by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon such paper, boards, or such books, prints, or maps respectively, or any of them, are by any law or statute now in force, to be ascertained, secured, raised, levied, recovered, and answered, during the continuance thereof respectively.

These duties to be managed by the commissioners of the customs.

XXXVII. And be it enacted and declared by the authority aforesaid, That such of the duties imposed by this act upon the said paper and boards, and upon the said books, prints, and maps, as shall arise in *England*, *Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England*, for the time being; and such of the duties imposed by this act upon imported paper and boards, or such books, prints, or maps, as aforesaid, as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland*, for the time being; and that the respective receivers general of the customs in *England* and *Scotland*, for the time being, shall, from time to time, pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for the said paper and boards, and for such books, prints, and maps imported, as aforesaid, (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's Exchequer in *England*, distinctly and apart from

all other branches of the publick revenues, for the purposes in this act expressed, and under the like penalties, forfeitures, and disabilities, as are to be inflicted by this act, for diverting or misapplying any money by this act appropriated or appointed for any the purposes herein after mentioned.

XL. And be it declared and enacted by the authority aforesaid, That a ream of paper chargeable by this act, whether the same be imported or made in Great Britain, shall be understood to consist of twenty quires, and each quire of four and twenty sheets; and that all sorts of paper of the respective dimensions and value of the paper chargeable by this act, under the respective denominations aforesaid, with the respective rates and duties hereby granted, shall be charged and chargeable with the same respective rates and duties, although the same denominations (by which they are now usually known) should be altered, or by whatsoever other name or names the same, or any of them, now are, or during the said term shall or may be called or known.

A ream to be
20 quires, of
24 sheets each.

LVII. Provided always, and be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any quantity of paper, pastboard, mildboard, and scaleboard whatsoever, made in Great Britain, or imported into the same, or for any such printed, painted, or stained paper, as aforesaid, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of paper, or any other the goods last-mentioned, from the said person or persons who actually paid her Majesty's duties for the same, to export such paper, pastboard, mildboard, or scaleboard, or printed, painted, or stained paper, for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of such commodities which shall be intended to be exported, as aforesaid, and every part thereof, shall be shipped and exported; and that the same, or any part thereof, shall not be reloaded or brought again into any part or parts of Great Britain: which security the customer or collector of the respective port of such exportation, is hereby directed and authorized to take, in her Majesty's name, and to her use.

Paper, &c. that
hath paid the
duty, may be
exported, on
security, &c.

LVIII. Provided always, That if after the shipping any such paper, or other the commodities last-mentioned, to be exported, as aforesaid, and the giving or tendring such security, as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the paper or other commodities shipped to be exported, or any part thereof, shall be reloaded in any part of Great Britain, that then, and in every such case, (over and above the penalties of the bond, which shall be levied and recovered to her Majesty's use) all the paper and commodities which shall be so landed, or the value thereof, shall be forfeited.

Paper, &c.
reloaded, for-
feited, or the
value.

LIX. And it is also hereby enacted, That any person or persons, who shall export any paper, or any pastboard, mildboard, or scaleboard, or any such printed, painted, or stained paper, as aforesaid, to any foreign parts, shall or may make proof upon oath, or by such affirmation respectively, as aforesaid, that the duties thereof have been paid or secured, according to this act (which oath or affirmation the collector who received the said duties hereby required and impowered to administer) and thereupon the said customer or collector of the said port of exportation, shall give to the exporter thereof a debenture, expressing the true quantities and kinds of such commodities so exported, and the exportation thereof being certified by the collector upon the said debenture, the collector appointed to receive the said duties upon paper in such county or place where the same were exported upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act, for the paper, pastboard, mildboard, and scaleboard so exported, to the persons or agents exporting the same; and if such collector shall not have money in his hands to pay any such debenture, then the said respective commissioners for the

On oath that
the duty has
been paid or
secured, and
on debenture
from the cu-
stomer, &c.
collector to
repay the
duties.

the said duties of paper, are hereby required to pay, or cause to be paid, the said debenture out of any duties upon paper arising by this act; or if the duty of such commodities aforesaid so exported, were only secured, and shall remain unpaid, then the same shall be discharged, upon the security for the same; any thing in this act contained to the contrary notwithstanding.

Printed linens imported to pay 15l. per cent. ad valorem from 20 July, 1712, for 32 years. Explained by 12 Anna, stat. 2. c. 19. Made perpetual by 3 Geo. 1. c. 7. s. 1.

LXVI. And be it also enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs and successors, for and upon all chequered and striped linens, and upon all linens printed, painted, stained, or dyed, after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts, which at any time or times, within or during the term of thirty two years, to be reckoned from the twentieth day of July, one thousand seven hundred and twelve, shall be imported or brought into the kingdom of Great Britain, and may lawfully be used or worn there (over and above all other customs, subsidies, and duties, imposed upon or payable for the same) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, to be paid by the importers respectively.

These duties how to be managed.

LXVII. And it is hereby enacted, That the said duty upon such imported linens chargeable by this act, shall, from time to time, be managed, ascertained, paid, secured, raised, levied, and brought into the Exchequer, in the same manner and form, and by such rules, ways, means, and methods, and under such penalties and forfeitures, as the above-said duties upon imported paper are by this act to be managed, ascertained, paid, secured, raised, levied, and brought in, as aforesaid; and that all the provisions, penalties, forfeitures, clauses, matters, and things, contained in this act, for managing, ascertaining, paying, securing, raising, levying, and bringing in the said duties upon paper imported, or any of them, shall be applied, practised, and put in execution, for managing, ascertaining, paying, raising, securing, levying, and bringing in the said duties upon the importation of such linen, as aforesaid, as fully and effectually as if the same were again repeated in this present act.

After duty paid, printed linens imported, to be stamped.

LXVIII. And moreover it is hereby enacted by the authority aforesaid, That from and after the said duties hereby granted upon the said chequered, striped, printed, painted, stained, and dyed linens imported, as aforesaid, from time to time, shall be paid to her Majesty's use, the respective commissioners, officer and officers of the customs of the port or place where the same shall be imported, shall cause every piece and parcel thereof to be marked or stamped with a distinct seal or mark, to be provided and used in this act directs, to denote the payment of the duties for the same.

These goods having paid the duty, may be exported, on security, &c.

XCIV. Provided always, and be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any of the said imported linens, or for any silks, calicoes, linens, or stuffs, to be printed, painted, stained, or dyed, as aforesaid, in Great Britain, and to and for any other person or persons, who shall buy, or be lawfully entitled to any such imported linens, or any such goods, printed, painted, stained, or dyed, as aforesaid, in Great Britain, from the person or persons who actually paid her Majesty's duties payable by this act for the same, to export any such goods for which the duty was so paid for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof, that the particular quantities so intended to be exported, and every part thereof, shall be shipped and exported, and not to be reloaded or brought again into any part or parts of Great Britain, which security the customer or collector of the port of exportation shall take in her Majesty's name, and to her use.

If reloaded, forfeited.

XCV. Provided always, That if after the shipping of any such goods and the giving or rendering such security, as aforesaid, in order to obtain

allowance or drawback herein after mentioned, the same, or any part thereof, shall be relanded in any part of *Great Britain*, that then, and in every such case, (over and above the penalty of the bond, which shall be levied and recovered to her Majesty's use) all the said goods, which shall be so landed, or the value thereof, shall be forfeited.

XCVI. And it is also hereby enacted, That any person or persons who shall export any such chequered, striped, printed, painted, stained, or dyed goods, as aforesaid, to or for any foreign parts, shall and may make proof upon oath, or by such affirmation respectively, as aforesaid, that the duties thereof have been paid or secured according to this act, (which oath or affirmation, the customer or collector of the port of exportation is hereby required and impowered to administer) and thereupon the said customer or collector of the said port of exportation shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the chequered and striped linens, and of the said printed, painted, stained, and dyed goods so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon such chequered and striped linens, printed, painted, stained, and dyed goods, in the county or place where such exportation was made, (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the goods so exported, to the persons or agents so exporting the same; and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties on chequered and striped linens, printed, painted, stained, and dyed goods, are hereby required to pay, or cause to be paid, the said debenture out of any the duties upon chequered and striped linens, printed, painted, stained, and dyed goods, arising by this act; or if the duty of the goods so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the security for the same; any thing in this act contained notwithstanding.

On oath that the duty has been paid,

and on debenture from the customer, &c. collector to repay the duties.

XCVII. And be it further enacted by the authority aforesaid, That the respective commissioners of the customs in *Great Britain* shall, on or before the twentieth day of *July*, one thousand seven hundred and twelve, provide, or cause to be provided, such and so many seals or stamps, with which all the said imported linens, during the continuance of this act, shall be marked, upon payment of the duties thereof, as aforesaid, and shall cause the same to be delivered to the proper officers of the customs for that purpose; and that the respective commissioners to be appointed for managing the said duties upon silks, calicoes, linens, and stuffs, to be printed, painted, stained, or dyed, in *Great Britain*, shall, on or before the twentieth day of *July*, one thousand seven hundred and twelve, provide proper seals or stamps, of another kind, for marking such of the said silks, calicoes, linens, and stuffs, to be printed, painted, stained, or dyed, in *Great Britain*, as aforesaid, during the continuance of this act, as are to be stamped and marked, for and in order to the charging of the respective duties for the same; and also so many seals or stamps, of a third kind, with which all the said stocks or quantities of chequered and striped linens, and of such printed, painted, stained, or dyed goods, as aforesaid, on the said twentieth day of *July*, one thousand seven hundred and twelve, upon paying or securing the said half duties for the same, are to be marked or stamped, and shall cause the said respective seals or stamps to be distributed to the respective officers for the several purposes before mentioned; which officers are hereby enjoined and required, in using the same, to do no hurt or damage, or the least damage that may be, to the goods to be so marked or stamped; and the said respective commissioners, in providing the said respective seals or stamps, shall take care that they be so contrived, that the impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited; and that the said stamps, or any of them, shall or may be altered

Commissioners of the customs to provide stamps for the imported linens.

Commissioners for managing the duties on painted silks, &c. also to provide stamps.

Stamps may be altered by

her Majesty.
Counterfeit-
ing stamps,
felony.

Selling with a
counterfeit
stamp, forfeits
100l. and pil-
lory.

Callicoes with-
in, or not ex-
ceeding one
eighth of a
yard broad, to
pay as yard
broad.

General issue.

Commission-
ers and officers
to be appoint-
ed, who are
to be liable to
the act 9 & 10
W. 3. c. 44.

or renewed, from time to time, as her Majesty, her heirs or successors, shall think fit; and if any person or persons whatsoever, shall, at any time or times hereafter, counterfeit or forge any stamp or seal to resemble any stamp or seal which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same upon any of the said commodities chargeable by this act, thereby to defraud her Majesty, her heirs or successors, of any the said duties hereby granted, then every such person so offending, being thereof convicted in due form of law, shall be judged a felon, and shall suffer death as in cases of felony, without benefit of clergy; and if any person or persons shall, at any time or times, during the continuance of this act, sell any printed, painted, stained, or dyed silks, callicoes, lincens, or other stuffs, as aforesaid, with a counterfeit stamp thereupon, knowing the same to be counterfeited, and with an intent to defraud her Majesty, her heirs or successors, all and every such offender and offenders, their aiders, abettors, and assistants, (being duly convicted, as aforesaid) shall, for every such offence, forfeit and lose to her Majesty, her heirs and successors, the sum of one hundred pounds, and shall be adjudged to stand in the pillory in some publick place for the space of two hours.

CXCIX. And for the more easy collecting the duties, and preventing disputes that may arise from the difference of the breadths of callicoes which are or shall be printed, painted, or stained; be it enacted and declared, That all such callicoes which are or shall be printed, painted, or stained, and which shall be within one eighth part of a yard of yard broad, or not exceeding one eighth part of a yard of yard broad, shall pay as yard broad, and no more nor less; any thing in this act to the contrary notwithstanding.

CXXIII. And it is hereby enacted, That if any person or persons shall be sued, molested, or prosecuted for any thing done by virtue or in pursuance of this act, such person and persons shall and may plead the general issue; and give this act and the special matter in evidence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action, or be nonsuited, or judgment shall be given against him upon demurrer, or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff.

CXXIV. And to the end all the said rates and duties upon sope, paper, chequered and striped lincens, and upon printed, painted, stained, or dyed goods, and upon stamped vellum, parchment, and paper, or otherwise howsoever before granted by this act, may be duly and certainly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the said receipt of Exchequer, according to the true meaning hereof; it is hereby enacted by the authority aforesaid, That from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting, and paying the said several rates and duties herein before granted, and for keeping and rendering the accounts of the same, and that the respective commissioners and officers concerned therein, shall perform their several duties, in relation to the premises, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the monies arising by the said rates and duties, as are prescribed and to be inflicted by virtue of an act of parliament made and passed in the ninth year of the reign of his late majesty King William the Third, intituled, *An act for raising a sum, not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining, diverting, or misapplying any part of the monies, which were granted or appropriated by the act last mentioned.

CXXV. And

CXXV. And be it enacted by the authority aforesaid, That yearly and every year, during the term of thirty-two years, reckoning the first year to begin from the nine and twentieth day of *September*, one thousand seven hundred and twelve, the full sum of one hundred sixty eight thousand and three pounds, by or out of the monies to arise by the several duties, rates, and sums of money, by this act herein before granted or appropriated, or any of them, and to be brought into the receipt of the Exchequer, as aforesaid, (in case the same shall extend thereunto) shall be computed and reckoned to be a yearly fund; and in case all the monies arising into the Exchequer for the same duties, rates, and sums of money, so granted or appropriated, shall not amount to the sum of one hundred sixty eight thousand and three pounds *per annum*, then the monies so arising (so far as the same shall extend) shall be part of the yearly fund for and towards the answering and paying off all and every the principal sums herein after mentioned, amounting in the whole to the sum of two millions three hundred forty one thousand seven hundred and forty pounds, principal money, together with interest for the same, after the rate of six pounds *per centum per annum*, as herein after is mentioned; and in case the same duties, rates, and sums of money by this act granted or appropriated; shall at any time or times appear to be so deficient or low in the produce of the same, as that within any one year, to be reckoned as aforesaid, the said monies arising in the Exchequer, for or upon account of the same duties, shall not amount to as much as one hundred sixty eight thousand and three pounds, that then and so often, and in every such case, so much as shall be wanting to make up the said fund or sum of one hundred sixty eight thousand and three pounds, for every or any such year, shall be supplied and made good, from time to time, out of the first aid or supply to be granted in parliament, next after such deficiency shall appear, and shall, from time to time, be transferred thereunto, as soon as the same shall be granted; and in case no such aid or supply shall be granted, then by and out of any publick money which shall be in the said receipt of Exchequer, not appropriated to any particular use or uses by act of parliament; and the lord high treasurer now being, or the lord high treasurer, or commissioners of the treasury for the time being, are hereby strictly enjoined and required to make up such deficiency accordingly, out of such unappropriated publick money, without any further or other warrant or authority for the same.

168,003 l. to be the yearly fund for clearing off the principal sum of 2,341,740 l. with interest 6 l. per cent.

Deficiency to be made good out of the first aid to be granted in parliament,

or out of any publick monies in the Exchequer unappropriated.

CLXVII. And whereas by an act made in the third year of the reign of King Edward the Fourth, playing cards and dice are prohibited to be imported into England or Wales; be it declared and enacted by the authority aforesaid, that the said act, and all matters therein contained, relating to playing cards or dice, shall and do stand and be in full force and effect, and so shall be construed, deemed, and adjudged, as to every part of the kingdom of Great Britain; any thing in any other act, touching the said duties on cards and dice, to the contrary thereof notwithstanding.

Act 3 Edw. 4. c. 4. to be in force.

CLXXXII. And be it further enacted by the authority aforesaid, That no commissioner, officer, or other person concerned or employed in the charging, collecting, receiving, or managing any of the duties granted by this act, shall, by word, message, or writing, or in any other manner, endeavour to persuade any elector to give, or dissuade any elector from giving his vote for his choice of any person to be knight of the shire, commissioner, citizen, burgess, or baron, for any county, city, borough, or cinque port; and every officer or other person offending therein, shall forfeit the sum of one hundred pounds; one moiety thereof to the informer, the other moiety thereof to the use of the poor of the parish or place where such offence shall be committed; to be recovered by any person that shall sue for the same, by action of debt, bill, plaint, or information, in any of Majesty's courts of record at *Westminster*, or in the court of Exchequer in that part of Great Britain called Scotland, in which no essoin, protection, privilege,

The commissioners and officers appointed by this act, not to intermeddle with elections.

privilege, or wager of law, or more than one imparlance shall be allowed; and every person convict on any such suit, shall thereby become disabled and incapable of ever bearing or executing any office or place of trust whatsoever, under her Majesty, her heirs and successors.

Anno decimo

A N N Æ Reginae.

C A P. XXVI.

An act for laying additional duties on hides and skins, vellum and parchment, and new duties on starch, coffee, tea, drugs, gilt and silver wire, and policies of insurance, to secure a yearly fund for satisfaction of orders to the contributors of a further sum of one million eight hundred thousand pounds towards her Majesty's supply; and for the better securing the duties on candles; and for obviating doubts concerning certain payments in Scotland; and for suppressing unlawful lotteries, and other devices of the same kind; and concerning cake dope; and for relief of Mary Ravenall, in relation to an annuity of eighteen pounds per annum; and concerning prize cocoa nuts brought from America; and certain tickets which were intended to be subscribed into the stock of the South Sea company; and for appropriating the monies granted in this session of parliament.

New duties on leather, &c. imported, for 32 years, from 1 Aug. 1712. Made perpetual by 3 Geo. 1. c. 7. f. 1.

MOST gracious Sovereign; We your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, being fully resolved to furnish such supplies as may be necessary for defraying the expences of the present war, and other your Majesty's extraordinary and important occasions, have, for those ends and purposes, cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty the several and respective additional rates and new duties for and upon all such skins and hides, and pieces of skins and hides, made wares, vellum, and parchment, starch, coffee, tea, drugs, gilt and silver wire, policies of assurance, and such other matters and things as are herein after more particularly described and mentioned, for and during such several and respective term and terms of years, and in such manner and form as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted, and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, and for and upon such made wares, herein after particularly described and mentioned, as shall at any time or times within or during the term of thirty two years, to be reckoned from the first day of August, one thousand seven hundred and twelve, be imported or brought into the kingdom of Great Britain (over and above all other customs, subsidies, and duties, by any act or acts of parliament or law whatsoever imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

Deer skins.

For and upon all deer skins, which shall be imported or brought in, as aforesaid, being dressed in oil or allom, or otherwise perfectly dressed, the sum of three pence for every pound weight *averduois*, and after that rate for a greater or lesser quantity.

Loshee, buffalo, &c.

For and upon all loshee, buffalo, elk, or any other hides, dressed in oil, which shall be imported or brought in, as aforesaid, the sum of three pence for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all *Russia* hides, which shall be imported or brought in, as aforesaid, the sum of one penny for every such pound weight, and after that rate for a greater or lesser quantity.

Russia hides.

For and upon all other tanned hides and tanned calve skins, which shall be imported or brought in, as aforesaid (not before in this act specially charged) the sum of two pence for every pound weight, and after that rate for a greater or lesser quantity.

Calve skins.

For and upon all hides of horses, mares, and geldings, which shall be imported or brought in, as aforesaid, being dressed in allom and salt, or meal, or otherwise tawed, the sum of one shilling *per* hide, and after that rate for a greater or lesser number or quantity.

Horse hides.

For and upon all hides of steers, cows, or any other hides of what kind soever, (those of horses, mares, and geldings excepted) which shall be imported or brought in, as aforesaid, being dressed in allom and salt, or meal, or otherwise tawed, the sum of one shilling and six pence for every hide, and after that rate for a greater or lesser number or quantity.

Hides of steers, &c.

For and upon all calve skins and kips, which shall be imported or brought in, as aforesaid, being dressed in allom and salt, or meal, or otherwise tawed, the sum of one penny half-penny for every pound weight *averdupois*, and after that rate for a greater or lesser quantity.

Calve skins, &c.

For and upon all *slink* calve skins, which shall be imported or brought in, as aforesaid, dressed in allom and salt, or otherwise, with the hair on, the sum of one penny for every pound weight *averdupois*; and for all *slink* calve skins which shall be imported or brought in, as aforesaid, dressed in allom and salt, or otherwise, without the hair, and for all dogs skins dressed, which shall be imported or brought in, as aforesaid, the sum of one half-penny for every such pound weight, and after those rates for any greater or lesser quantities.

Slinks.

Dogs skins.

For all skins commonly called cordivants, which shall be imported or brought in, as aforesaid, the sum of four shillings for every dozen, and after that rate for any greater or lesser number or quantity.

Cordivants.

For and upon all other goat skins (not usually called cordivants) which shall be imported or brought in, as aforesaid, being dressed in oil, or with allom, salt, meal, or otherwise dressed, the sum of four shillings for every dozen, and after that rate for a greater or lesser quantity.

Goat skins.

For and upon all kid skins, which shall be imported or brought in, as aforesaid, being dressed or undressed, or not perfectly dressed, the sum of six pence for every dozen, and after that rate for any greater or lesser number or quantity: and if any of the said kid skins shall be dressed after the importation thereof, it is hereby declared, that no further duties are to be paid for the same by this act upon the dressing or perfect dressing them, or any of them in *Great Britain*.

Kid skins.

For and upon all sheep skins and lamb skins, which shall be imported or brought in, as aforesaid, the respective rates following; that is to say, For all imported sheep skins dressed in oil, one shilling and six pence *per* dozen; for all imported lamb skins dressed in oil, one shilling *per* dozen; for all imported sheep skins and lamb skins tanned, nine pence *per* dozen; and for and upon all imported sheep skins and lamb skins dressed in allom and salt, or meal, or otherwise tawed, six pence *per* dozen, and in proportion to those rates for a greater or lesser number, numbers or quantities of such sheep skins and lamb skins respectively.

Sheep and lamb skins.

And for and upon all hides and skins, and pieces of hides and skins, which shall be imported or brought in, as aforesaid, being tanned, tawed, dressed, and not herein before particularly charged, and for and upon all skins made into manufactures of leather, or any manufactures whereof the most valuable part shall be leather, a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value of the hides and skins, and pieces of hides and skins, and of the manufactures last mentioned;

Hides, &c. imported not before charged.

and so proportionably for a greater or lesser quantity, to be affirmed upon the oath of the importer thereof; the said several and respective rates and duties for and upon all such hides and skins, and pieces of hides and skins, and made wares, to be imported or brought in, as aforesaid, within or during the term before mentioned, to be paid by the importers thereof respectively.

Duty on vellum and parchment imported or made in Great Britain.
Made perpetual by 3 Geo. 1. c. 7. s. 1.

III. And be it further enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all vellum and parchment which shall, at any time or times within or during the said term of thirty two years, to be reckoned from the said first day of *August*, one thousand seven hundred and twelve, be made in *Great Britain*, or imported into the same (over and above all other duties by any act or acts of parliament or law whatsoever imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say, for and upon all vellum so imported, an additional rate of three shillings for every dozen; and for all parchment so imported, an additional rate of two shillings for every dozen, and proportionally for greater or lesser numbers or quantities, to be paid by the importers thereof respectively; and for and upon all vellum which shall be made in *Great Britain*, as aforesaid, an additional duty after the rate of two shillings for every dozen; and for all parchment which shall be made in *Great Britain*, as aforesaid, an additional duty after the rate of one shilling for every dozen, to be paid by the makers thereof respectively.

These new duties to be raised as the duties on leather, 9 Annæ, c. 11.

9 Annæ, c. 11.

IV. And be it further enacted by the authority aforesaid, That the several and respective additional or new rates and duties by this act imposed or chargeable for and upon all or any such hides and skins, and pieces of hides and skins, made wares, vellum, and parchment, as aforesaid, for and during the said term of years hereby granted, of and in the same, shall and may, from time to time, be ascertained, raised, received, levied, recovered, and secured, by such ways, means, and methods, and by the same or different stamps and marks, and under such pains of death, and other penalties and forfeitures, and with such powers of adjudging the said duties, and adjudging and mitigating the said penalties and forfeitures, or any of them, and other powers, and subject to proportional allowances, drawbacks, and repayments, and to such rules and directions, and in such methods, manner, and form, as the respective duties upon the like hides and skins, and pieces of hides and skins, made wares, vellum, and parchment, granted by an act in the ninth year of her Majesty's reign, intituled, *An act for laying certain duties upon hides and skins tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*, are by that act, or any law or statute thereby referred unto, prescribed, appointed, or enacted, during the continuance thereof, to be ascertained, raised, received, levied, secured, or recovered; and that the act last-mentioned, and all the clauses, pains of death, penalties, forfeitures, powers, authorities, rules, directions, matters, and things, therein contained, or thereby referred unto, for the raising, receiving, levying, recovering, securing, paying, or accounting for the said duties thereby granted, or any arrearages of the same, or any way relating to the said duties, pains, penalties, or forfeitures, by that act chargeable, by force and virtue of this present act, be continued, practised, and put in execution for raising, receiving, levying, recovering, securing, paying, and accounting for the duties upon hides and skins, and pieces of hides and skins, made wares, vellum, and parchment, by this act granted, and all arrearages thereof, as fully and effectually, to all intents and purposes, as if they were particularly and at large repeated in the body of this present act.

9 Annæ, c. 11. s. 39.

V. And whereas some doubts have arisen upon the said act of the ninth year of her Majesty's reign, whether a debenture could be given in pursuance of the

said act by the customer or collector of the customs for two thirds of the duties upon hides and calves skins shipped for exportation, unless the marks or stamps denoting the charging the duty payable by that act did appear to them thereupon; and it being often found inconvenient that the exporters should be obliged to open their bails or packs of leather at the port of exportation; it is hereby provided and enacted by the authority aforesaid, That upon oath made by the exporter, unless such exporter be a known quaker, and if he be, then upon the solemn affirmation of such quaker (which oath or affirmation the customer or collector is hereby impowered to administer) that all the hides or skins contained in such bails or packs respectively, were marked with the marks or stamps denoting the charging of the duties payable by this act and the said former act, or either of them, and expressing particularly how much the duty so denoted to have been paid or charged by the said former act for such hides or skins doth amount unto, exclusive of the duty upon the stock in hand; and also how much the duties so denoted to have been paid or charged by this act for such hides or skins doth amount unto, and expressing the weight of the hides and calve skins so exported or shipped for exportation, in such oath or affirmation; then, and in every such case, it shall and may be lawful for the customer or collector (such security being given as the said act requires) to make forth a debenture for the two third parts of the said duties payable by the said former act and this present act, or either of them, for the hides and calve skins already exported, or shipped to be exported, for which no drawback hath already been paid, and for the like hides and calve skins which shall hereafter be exported, or shipped to be exported, and for which a drawback ought to be made, according to the true meaning of this or the said former act; and every such debenture being verified by the certificate of the searcher, attesting the shipping of such hides and skins, shall be satisfied according to this and the said former act, as fully as if the marks or stamps on the said hides and skins had been seen by the proper officer of the customs; any thing in this or the said former act contained to the contrary notwithstanding.

On oath of the exporter, that the hides have been marked, &c.

Debentures to be made out for a drawback of two thirds of the duty.

Hides dressed or curried to have a drawback on exportation of one penny per lb.

9 Annæ, c. 11.

By 12 Annæ, stat. 2. c. 9. s. 64. a further drawback is allowed.

Duties on starch, from 1 Aug. 1712, for 32 years, imported, 2 d. Made perpetual by 3 Geo. 1. c. 7. s. 1.

Made in Great Britain, 1 d.

VI. And whereas by the said act made last session of parliament, intituled, An act for laying certain duties upon hides, and skins tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty two years, or prosecuting the war, and other her Majesty's most necessary occasions, there is provision made in the said act, that a drawback be allowed upon all tanned or rough hides and calve skins, upon their exportation, but no allowance made for a drawback on hides or calve skins that are dressed or curried: for remedy whereof, be it enacted, and it is hereby enacted by the authority aforesaid, That all hides or calve skins that are or shall be dressed, or curried, shall be entitled to a drawback upon their exportation, of one penny per pound weight, as they shall weigh at the custom-house, to be paid and allowed in the same manner, and under such cautions, rules, and security, as the drawback upon rough tanned hides and calve skins is to be paid or allowed.

VII. And be it enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all starch which, at any time or times within or during the term of thirty two years, to be reckoned from the first day of August, one thousand seven hundred and twelve, shall be imported or brought into the kingdom of Great Britain, (over and above all customs, subsidies, and duties already imposed thereupon) the sum of two pence for every pound weight, consisting of sixteen ounces *avordupois*, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing of the same; and for and upon all starch of what kind soever, which at any time or times within or during the same term of thirty two years, shall be made within the said kingdom of Great Britain, the sum of one penny for every such pound

Duties on imported starch to be raised as the duties on soap.

10 Ann. c. 19.

Starch that hath paid the duty, may be exported on security, &c.

Such starch re-landed, forfeited.

On oath that the duty hath been paid, and on debenture from the customer, &c.

Collector to repay the duties.

New duties on coffee, tea, and drugs, (except dying drugs, and turpentine of British plan-

pound weight *avordupois*, and after that rate for a greater or lesser quantity: the same to be paid by the makers thereof respectively.

VIII. And be it enacted by the authority aforesaid, That the said duties upon imported starch shall be raised, levied, recovered, answered, and paid, and be brought into the receipt of her Majesty's Exchequer in *England*, (to and for the uses and purposes in this act expressed) by such rules, ways, means, and methods, and under such penalties, forfeitures, and disabilities, and with such allowances, and in such manner and form, as the duties upon imported soap, granted by one other act of the present session of parliament, or by any laws and statutes therein referred unto, are to be raised, levied, recovered, answered, and paid.

XXV. Provided always, and be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any quantities of starch whatsoever, and to and for any other person or persons, who shall buy, or be lawfully entitled to any such quantity of starch from the said person or persons who actually paid her Majesty's duties for the same, to export such starch for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of starch, which shall be intended to be exported, as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed or brought again into any part or parts of *Great Britain*, which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take, in her Majesty's name, and to her use.

XXVI. Provided always, That if after the shipping any such starch to be exported, as aforesaid, and the giving or tendering such security, as aforesaid, in order to obtain the allowance or drawback herein-after mentioned, the starch so shipped to be exported, or any part thereof, shall be re-landed in any part of *Great Britain*, that then and in every such case (over and above the penalty of the bond, which shall be levied and recovered to her Majesty's use) all the starch which shall be landed, or the value thereof, shall be forfeited.

XXVII. And it is also hereby enacted, That any person or persons, who shall export any starch to any foreign parts, shall or may make proof upon oath, or by such affirmation respectively, as aforesaid, That the duty of such starch hath been paid or secured, according to this act (which oath or affirmation the customer or collector of the port of exportation is hereby empowered to administer) and thereupon the said customer or collector of the said port of exportation, shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the starch so exported, and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon starch in such county or place where the said starch was exported (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act, for the starch so exported, to the persons or agents so exporting the same; and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties of starch are hereby required to pay, or cause to be paid, the said debenture out of any duties upon starch arising by this act; or if the duty of such starch so exported, were only secured and shall remain unpaid, then the same shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

XXXII. And be it also enacted by the authority aforesaid, That there shall be raised, levied, answered, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all coffee, tea, and drugs of what kind soever, (dying drugs imported from any foreign parts, and turpentine imported from the *British* plantations, excepted) which at any time

or times within or during the term of thirty two years, to be reckoned from the sixteenth day of June, one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain*, (over and above all other customs, subsidies, and duties imposed upon or payable for the same, or any of them) the several new rates, duties, and sums of money following; that is to say, for all coffee imported, as aforesaid, twelve pence for every pound weight *avordupois*; and proportionally for greater or lesser quantities: for all kinds of tea imported from any place or places within the limits of the charter granted to the *East India* company, two shillings for every such pound weight; and for all kinds of tea imported from any other place or places, five shillings for every such pound weight; and proportionally for greater or lesser quantities of tea: and for all kinds of drugs imported (except as aforesaid) within or during the term last-mentioned, a duty after the rate of twenty pounds for every one hundred pounds of the true and real value of the same: which said duties upon coffee, tea, and drugs, chargeable by this act, as aforesaid, shall be paid by the respective importers thereof from time to time.

tations) for 32 years, from 16 June, 1712. Made perpetual by 3 Geo. 1. c. 7. s. 1.

By 10 Geo. 1. c. 10. & 18 Geo. 2. c. 26. these duties are repealed, and new ones imposed. By 11 Geo. 1. c. 7. s. 9. this duty of 20 l. per cent. on drugs is determined.

Values of drugs how to be ascertained.

12 Car. 2. c. 4.

XXXIII. And it is hereby declared and enacted, That the values of such of the said drugs chargeable by this act, as had any particular valuation set thereupon in the book of rates, annexed to the act of tonnage and poundage, made in the twelfth year of the reign of King *Charles* the Second, shall be valued according to the gross valuations contained in the said book, for the payment of the said duty, after the rate of twenty *per centum* by this act charged thereupon, without any abatement in respect of the clause contained in the said book for drugs imported in *English* built shipping; and that all such unrated drugs as shall be brought from any places within the limits of the charter granted to the *East India* company, shall be valued by the price thereof upon sale at the candle, for the payment of the duty by this act granted, in the same manner, and with such allowances, as are prescribed by the laws now in force for payment of the other duties upon unrated goods brought from places within those limits; and that the values of all other the drugs chargeable by this act, shall, in all cases, be taken to be so much as such imported kinds are really worth to be sold at the port of importation, without any abatement for the duties thereupon charged by this or any former acts; and that the respective customer, collector, or other person or persons, officer or officers of the customs for the time being, shall receive and levy the same duties of the said drugs so payable *ad valorem*, upon the oath of the merchant or importer accordingly; and such oath shall and may be administered, and all other matters done for ascertaining the said duties of such drugs as are last-mentioned, in the same manner and form as is lawfully used and practised for ascertaining any duties payable *ad valorem* by the oath of the importer upon any other commodities imported.

Coffee and tea imported after 16 June, 1712, to be warehoused,

XXXIV. And for the better securing the duties upon coffee imported from any foreign parts, and all such tea as shall be imported from any places within the limits of the charter granted to the *East India* company, by this and other acts of parliament imposed; and to the intent the same may not be too burthensome on the importers of such coffee and tea as shall again be imported to parts beyond the seas; it is hereby provided and further enacted by the authority aforesaid, That from and after the sixteenth day of June, one thousand seven hundred and twelve, during the continuance of the said duties on coffee and tea hereby granted, all such coffee as shall be imported to the kingdom of *Great Britain* from any foreign parts, and all such tea as shall be imported from any places within the limits of the said charter granted to the *East India* company, shall, upon entry thereof, be forthwith carried and put into such warehouse or warehouses as shall for that purpose be provided, by and at the charge of the importers of such coffee and tea, and be approved of by the commissioners of her Majesty's customs for the time being, and so much of the duties of the same coffee and tea as (in case

and so much of the duty as would not be drawn back on exportation to be paid down, and if to be consumed in Great Britain, the remaining duty to be paid on delivery out:

If to be exported, security to be given, &c.

Further provision made for coffee and tea exported to Ireland, by 5 Geo. 1. c. 11. s. 5.

What shall be deemed clandestine importation of coffee and tea.

What shall be deemed clandestine carrying out of coffee and tea.

of exportation) would remain, and not be drawn back by any former laws now in force, shall be paid down in ready money by the importer or importers thereof, who shall have power to garble such coffee, as hath been usual, to make it merchantable; which said coffee and tea so brought into such warehouse or warehouses shall not be taken or carried out thence upon any account whatsoever, other than as is herein-after mentioned; that is to say, such of the said coffee and tea as shall be sold to be consumed in *Great Britain*, shall be delivered out of such warehouse or warehouses, upon payment of her Majesty's duties payable by this or any other act or acts for the same coffee and tea (other than and except so much as was before paid down, as aforesaid); and such of the said coffee and tea as shall be for exportation to parts beyond the seas, shall be delivered out of such warehouse or warehouses unto the importers, or such buyers, or other person or persons as such importers shall appoint in that behalf, upon sufficient security to be first given to her Majesty, her heirs and successors, (which security the said commissioners of the customs, or such officers of the customs as they shall appoint, are hereby required and impowered to take) that the same, and every part thereof, shall be exported, and not relanded in *Great Britain*; which said securities shall be discharged without fee or reward, upon certificate returned or produced to the commissioners of the customs, or such officers, as aforesaid, under the common seal of the chief magistrate in any place or places in parts beyond the seas, or under the hands and seals of two known *British* merchants then being at such place or places, that such coffee or tea was there landed, or upon proof, by credible persons, that such coffee or tea was taken by enemies, or perished in the seas; the examination and proof thereof being left to the judgment of the said commissioners of the customs for the time being.

XXXV. And for preventing all clandestine importing or bringing of coffee or such tea, as aforesaid, into this kingdom of *Great Britain*; be it further enacted, That if any person or persons, bodies politick or corporate, from and after the said sixteenth day of *June*, one thousand seven hundred and twelve, during the continuance of the said duties upon coffee and tea, shall import or bring any coffee, or such tea as is to be secured in such warehouses, as aforesaid, into *Great Britain*, and shall not make due entries thereof, and bring the same into the said warehouse or warehouses, as aforesaid, the same shall be and is hereby adjudged to be clandestine running, and unlawful importation thereof; and such person and persons, or bodies politick or corporate, offending therein, and their abettors, shall forfeit all the coffee and tea so clandestinely run, and the sum of five hundred pounds, to be recovered and divided; one moiety thereof to the Queen, and the other moiety, together with full costs of suit, to the person or persons that shall seize, inform, or sue for the same in any of her Majesty's courts aforesaid.

XXXVI. And for preventing the clandestine carrying any the said coffee or tea out of the said warehouses; be it enacted, That the keeper or keepers of the said warehouse and warehouses (who shall be appointed by the commissioners of the customs, and be at the charge of the importers) shall keep one or more book or books, wherein he or they shall fairly enter or write down an exact, particular and true account of all coffee and tea which shall be brought into, and carried out of his or their said warehouse and warehouses, and the days and times when the same was so brought in and carried out, and how much thereof was delivered out to be consumed and spent in *Great Britain*, and how much for exportation, as aforesaid, and shall at the end of every six months transmit in writing an exact account thereof, upon oath, to the commissioners of the customs for the time being, together with an exact account of how much shall be remaining in his or their said warehouse or warehouses respectively; and the said commissioners are hereby impowered and enjoined, within one month after the same shall be transmitted to them, as aforesaid, to appoint one or more person or persons to inspect

the said book or books, warehouse or warehouses, and to examine the same accounts; and if upon examination it shall appear that any of the said coffee or tea was delivered out otherwise than as aforesaid, or before payment of her Majesty's duties for such of the said coffee or tea as shall be sold to be consumed in *Great Britain*, or giving such security, as aforesaid, for such of the said coffee or tea as shall be delivered out for exportation, as aforesaid, then the warehouse-keeper or warehouse-keepers offending therein, shall not only be disabled to hold or enjoy any publick employment, but also shall forfeit the sum of one hundred pounds for every such offence, to be recovered and divided, to wit, one moiety thereof to the Queen's majesty, and the other moiety thereof, with full costs of suit, to the person or persons who shall seize, sue, or inform for the same in any the courts aforesaid.

XXXVII. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the proprietor or proprietors of the coffee and tea, so lodged in any warehouse or warehouses, to affix one lock to every such warehouse, the key of which shall remain in the custody of such proprietor or proprietors; and that he or they may, in the presence of the said warehouse-keeper or warehouse-keepers, (who is and are hereby obliged to attend at all reasonable times for that purpose) view, sort, and receive out the said coffee and tea, or any part thereof, in manner following; that is to say, such of the said coffee or tea as shall be sold to be consumed in *Great Britain*, upon paying the remainder of all the duties imposed thereon, as aforesaid; and such of the said coffee or tea as shall be sold for exportation, upon giving such security as is before in that behalf expressed.

Proprietors may affix locks on warehouses, &c.

XXXVIII. Provided always, and it is hereby enacted, That from and after the said sixteenth day of *June*, one thousand seven hundred and twelve, all the duties and impositions (so much as is to be paid down in ready money, as aforesaid, excepted) for the said coffee or tea delivered out of the said warehouses to be consumed in *Great Britain*, shall be paid upon such delivery out of the warehouse, and not otherwise; and that from and after the said sixteenth day of *June*, one thousand seven hundred and twelve, all duties imposed upon such of the said coffee or tea as shall be delivered for exportation, and exported accordingly, (except so much as was paid down in ready money, as aforesaid) shall be discharged; and from thenceforth no drawback or allowance shall be paid or made out of her Majesty's customs for or on account of the exportation of any such coffee or tea; any thing herein, or in any former act or acts of parliament, to the contrary notwithstanding.

All the duties to be paid on its delivery out for consumption here.

On exportation the duties to be discharged, except, &c.

XXXIX. Provided always, That if any importers of coffee or tea shall pay down all her Majesty's duties for the same, upon the importation, and before the landing thereof, then such importers shall not be obliged to secure the same in a warehouse or warehouses, as aforesaid.

Importers, on paying down all the duties, not obliged to warehouse their coffee, &c.

XL. And be it enacted by the authority aforesaid, That the said duties hereby granted upon imported tea and drugs (except such tea as shall be imported from any places within the limits of the charter granted to the *East India* company) chargeable by this act, shall be raised, levied, recovered, answered, and paid, (to and for the uses and purposes in this act expressed) by such rules, ways, means, and methods, and under such penalties and forfeitures, and subject to such allowances, as the other duties upon the same goods respectively are by any law or statute now in force, to be ascertained, secured, raised, levied, recovered, and answered, during the continuance thereof respectively.

Duties on imported tea and drugs how to be levied.

XLI. Provided always, and be it further enacted and declared, That in case any of the said tea and drugs hereby charged, (and except as before excepted) upon which the said new duties by this act granted, shall, upon the importation thereof, be duly paid or secured to be paid, be again exported at any time or times within eighteen months by *British* merchants, or within nine months by aliens, to be accounted from the respective times of the

New duties on tea and drugs to be repaid on exportation. These 18 and 19 months enlarged to three years by 7 Geo. 1. stat. 1, c. 21. s. 10.

Farther provisions made on exportation of drugs to Ireland by 5 Geo. 1. c. 11. s. 5.

the importation of the said goods inwards, and that proof be first made upon oath, that the said tea or drugs (except as before excepted) so exported, be the same for which the said duties are paid, or secured to be paid, as aforesaid, that then, and in every such case, and not otherwise, the same duties so paid shall, without any delay or reward, be wholly repaid out of any the duties upon tea and drugs by this act granted, or the security for such of the said duties as shall be secured shall be vacated (on a debenture or debentures regularly certified and sworn to) as to so much of the said tea and drugs as shall be so exported; any thing in this act contained to the contrary notwithstanding.

8 Ann. c. 7. s. 7.

Stones, dirt, &c. found among pepper or coffee, to be destroyed.

XLV. And whereas, upon the garbling and cleaning of pepper, great quantities of stones, dirt, and trash have been found, and now remaining in the warehouses appointed by the commissioners of the customs for the receiving of pepper, by virtue of the act of the ninth of the Queen, and more of the same may probably be found among the pepper to be imported, and the same being of no use either to the importers or buyers; be it enacted by the authority aforesaid, That the commissioners of her Majesty's customs for the time being shall have hereby, at the request of the importers or buyers, power to cause such stones, dirt, or other trash, to be destroyed, from time to time, in such manner as they shall think fit, so as no prejudice doth or shall arise to the revenue thereby; and the said commissioners shall have the like power, with respect to any stones, dirt, or trash, that may be found amongst coffee to be lodged in warehouses, in pursuance of this act; and the respective warehouse-keepers shall be discharged in their respective books, of so much pepper or coffee as shall be so destroyed, as aforesaid.

Duties on gilt and silver wire imported or made in Great Britain, for 32 years, from 1 July, 1712. Made perpetual by 3 Geo. 1. c. 7. s. 1.

XLVI. And moreover be it enacted by the authority aforesaid, That there shall be raised, levied, answered, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all gilt and silver wire, which at any time or times within or during the term of thirty two years, to be reckoned from the first day of July, one thousand seven hundred and twelve, shall be imported or brought into the kingdom of Great Britain, (over and above all customs, subsidies, and duties already imposed thereupon) the duties following; that is to say, for all gilt wire imported, as aforesaid, a duty after the rate of one shilling for every ounce Troy; and for all silver wire imported, as aforesaid, nine pence for every such ounce; and proportionally for greater or lesser quantities, to be paid down in ready money by the importer thereof, from time to time, before the landing of the same: and for and upon all gilt and silver wire, which at any time or times, within or during the same term, shall be made in Great Britain, the duties following; that is to say, for all gilt wire so made in Great Britain, a duty after the rate of eight pence for every ounce Troy; and for all silver wire so made in Great Britain, a duty after the rate of six pence for every ounce Troy; and proportionally for greater or lesser quantities, to be paid by the makers thereof respectively.

Duties on imported wire to be raised as the duties on sope and starch.

10 Ann. c. 19.

XLVII. And be it enacted by the authority aforesaid, That the said duties upon gilt and silver wire imported, shall be raised, levied, recovered, and paid, and be brought into the said Exchequer (to and for the uses and purposes in the said act expressed) by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such allowances, and in such manner and form, as the duties upon imported sope, granted by one other act of this session of parliament, and the duties on starch, granted by this act, or any of them, are prescribed and appointed to be raised, levied, recovered, answered, and paid.

On exportation of gold thread, &c. made after 1 July, and on debenture from the customer, &c.

LXII. Provided always, and it is hereby enacted by the authority aforesaid, That in case any person or persons whatsoever shall, at any time or times after the first day of July, one thousand seven hundred and twelve, during the continuance of the said duties on gilt and silver wire, export, by way of merchandize, for any foreign parts, any gold or silver thread, or any

any gold or silver lace or fringe, made of plate wire spun upon silk, and shall give sufficient security before the shipping thereof for exportation, that the particular quantities of such thread, or of such lace or fringe, intended to be exported, as aforesaid, and every part thereof, shall not be reloaded or brought again into *Great Britain*, and shall make proof upon oath, or by such affirmation, as aforesaid, that the said gold and silver thread, or the said gold and silver lace or fringe, was actually made after the said first day of *July*, one thousand seven hundred and twelve, (which securities shall be taken in her Majesty's name, and to her use; and the said oaths and affirmations shall be administered by the customer or collector of the respective port for such exportation); that then, and in every such case, the said customer or collector shall give to the exporter thereof a debenture, expressing the true kinds and quantities of such gold or silver thread, and gold and silver lace or fringe, so exported or shipped to be exported, and the exportation or shipping thereof being certified by the searcher upon the said debenture, the collector or receiver for the said duties upon wire (upon producing the said debentures so certified to him) shall forthwith pay a drawback or allowance, after the rate of five shillings for every pound weight *averdupois* of such silver thread, lace, or fringe, and after the rate of six shillings and eight pence for every pound weight *averdupois* of such gold lace, thread, or fringe, out of the monies of the said duties on wire then in the hands of such receiver or collector, without fee or reward; and if such receiver or collector shall not have money in his hands to pay any such debenture, then the respective commissioners of the said duties upon wire are hereby required to pay, or cause to be paid, the said debenture out of any the duties on gilt or silver wire arising by this act; any thing herein contained to the contrary notwithstanding.

collector to allow a drawback.

LXVI. And be it further enacted by the authority aforesaid, That, during the continuance of the said duties upon gilt and silver wire by this act granted, no gold or silver thread, lace, fringe, or other work made thereof, shall be imported or brought into *Great Britain*, upon pain of being forfeited, and upon the further penalty of one hundred pounds to be paid by the importer for every parcel so imported; and that one moiety of such forfeitures shall be to the Queen, her heirs and successors, and the other moiety (besides full costs of suit) to him or them that shall seize, inform, or sue for the same in any of her Majesty's courts aforesaid.

During this act no gold lace, &c. to be imported.

LXXVI. Provided also, and it is hereby further enacted by the authority aforesaid, That if any person or persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, or in pursuance of the said former act, (intituled, *An act for laying certain duties upon hides and skins tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty two years; for prosecuting the war, and other her Majesty's most necessary occasions*) or if any person or persons now is, or hereafter shall be sued or prosecuted for any matter or thing by him or them done in pursuance of an act of the eighth year of her Majesty's reign, for laying certain duties on candles, and certain rates upon monies to be given with clerks and apprentices, or in pursuance of an act of the ninth year of her Majesty's reign, for granting further duties on candles, and other duties therein mentioned, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs.

Persons sued upon this act, or the leather or candle acts, may plead the general issue. 9 Annæ, c. 11.

8 Annæ, c. 9.

9 Annæ, c. 6.

LXXVII. And to the end all the said rates and duties upon skins and hides, and pieces of skins and hides, made wares, vellum and parchment, starch, coffee, tea, drugs, gilt and silver wire, policies of assurance, and any other duties before by this act granted, may be duly and certainly raised,

Commissioners and officers to be appointed, who are to be liable to the act
9 W. 3. c. 44.

and the same (except the necessary charges of executing this act) may be justly and duly brought into the said receipt of Exchequer, according to the true meaning hereof, it is hereby enacted by the authority aforesaid, That from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting, and paying the said several rates and duties herein before granted, and for keeping and rendering the accounts of the same; and that the respective commissioners and officers concerned therein shall perform their several duties in relation to the premises, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the monies arising by the same rates and duties, as are prescribed and to be inflicted by virtue of an act of parliament made and passed in the ninth year of the reign of his late majesty King William the Third, intituled, *An act for raising a sum, not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining, diverting, and misapplying any part of the monies which were granted or appropriated by the act last-mentioned.

168,003l. to be the yearly fund for clearing off the principal sum of 2,341,990l. with interest at 6l. per cent.

Deficiency to be made good out of the first aid to be granted in parliament.

LXXVIII. *And whereas it is intended that the said several rates and duties upon bides and skins, and pieces of bides and skins, made wares, vellum, and parchment, and upon starch, coffee, tea, and drugs, and upon gilt and silver wire, and the said duties upon policies of assurance, and all such sum and sums of money as shall arise or be brought into the receipt of her Majesty's Exchequer, by, upon, or for all and every or any the rates and duties granted by this act, shall all together be made a fund or security for raising any sum not exceeding eighteen hundred thousand pounds, towards your Majesty's supply, by such methods, and in such manner and form as are herein-after mentioned:* now, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, for and towards the raising the said sum of eighteen hundred thousand pounds, do further most humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, That yearly and every year, during the term of thirty two years, reckoning the first year to begin from the nine and twentieth day of September, one thousand seven hundred and twelve, the full sum of one hundred sixty eight thousand and three pounds, by or out of the monies to arise by or for the said several rates and duties herein before granted, or any of them, and to be brought into the receipt of the Exchequer, from time to time, in case the same shall extend to the said sum of one hundred sixty eight thousand and three pounds, shall be computed, and reckoned to be a yearly fund; and in case all the monies arising into the Exchequer of or for all the rates, duties, and sums of money charged, as aforesaid, shall not amount to one hundred sixty eight thousand and three pounds *per annum*, then the monies so arising, so far as the same shall extend, shall be part of the said yearly fund of one hundred sixty eight thousand and three pounds *per annum*, for and towards the answering and paying off all and every the principal sums herein-after mentioned, amounting in the whole to the sum of two millions three hundred forty one thousand nine hundred and ninety pounds, principal money, together with interest for the same after the rate of six pounds *per centum per annum*, as herein-after is also mentioned; and in case the said monies by this act appointed or appropriated, as aforesaid, shall, at any time or times, appear to be so deficient or low in the produce of the same, as that within any one year, to be reckoned as aforesaid, the said monies arising into the Exchequer, for all the rates, duties, and sums of money charged, as aforesaid, shall not amount to so much as one hundred sixty eight thousand and three pounds, that then, and so often, and in every such case, so much as shall be wanting to make up the said fund or sum of one hundred sixty eight thousand

thousand and three pounds, for every or any such year, shall be supplied and made good, from time to time, by and out of the first aid or supply to be granted in parliament next after such deficiency shall appear, and shall, from time to time, be transferred thereunto as soon as the same shall be granted.

Anno decimo

A N N Æ Reginae.

C A P. XXVIII.

An act for continuing the trade and corporation capacity of the united East India company, although their fund should be redeemed.

WHEREAS in and by an act made in the ninth year of the reign of our late sovereign lord King William the Third, of glorious memory, intituled, An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies, it is, amongst other things, enacted, That the sum of one hundred and sixty thousand pounds per annum, arising by the several duties upon salt, and upon stampd vellum, parchment, and paper, in the said act mentioned, should be applied for the paying of annuities of eight pounds per centum per annum, to such persons or corporations as should subscribe and pay the sum of two millions of money, upon the terms of the said act; and that the persons and corporations, who should so subscribe and pay the said monies, should have the sole trade to the East Indies, and the other places mentioned in the said act, subject nevertheless to a proviso or condition of being redeemed by parliament at any time upon three years notice after the nine and twentieth day of September, one thousand seven hundred and eleven, upon repayment of the said two millions, and of the arrears of the said annuities of eight pounds per centum, in the manner directed by the said act: and it was by the said act likewise provided, That his said late Majesty might constitute a corporation to trade with joint stock to the said East Indies, with such powers and authorities, and under such limitations, as in the said act are for that purpose set forth; and his said late Majesty did, in pursuance of the said act, by his letters patents, under the great seal of England, bearing date the fifth day of September, in the tenth year of his reign, constitute a corporation or body politic, by the name of The English company trading to the East Indies, with such benefit of trade, powers, privileges, and advantages, and subject to such restrictions, conditions, and agreements, as are in the said letters patents set forth: and whereas, in and by one her act made in the sixth year of her present Majesty's reign, intituled, An act for assuring to the English company trading to the East Indies, on account of the united stock, a longer time in the fund and trade therein mentioned; and for raising thereby the sum of one million two hundred thousand pounds, for carrying on the war, and other her Majesty's occasions, it was enacted, That upon payment to her Majesty of the sum of one million two hundred thousand pounds, at the times, and upon the terms in the said act mentioned, they the said English company trading to the East Indies, now called The United Company of Merchants of England trading to the East Indies, should have such other time and interest in the said fund and trade to the East Indies, as in the said-mentioned act is particularly set forth, but subject to the proviso or condition of redemption in the said last-mentioned act, and herein set forth; that is to say, it was thereby declared and enacted, That at any time upon three years notice, after the five and twentieth day of March, which shall be in the year of our Lord one thousand seven hundred and twenty six, upon the expiration of the said three years, and upon repayment by parliament, as well of the said sum of two millions then before advanced, as of the said sum of one million two hundred thousand

9 & 10 W. 3.
C. 44.

Recital of the
act 6 Annæ,
C. 17.

The proviso in the last recited act for redemption of the duties on salt, &c. repealed, and the said duties shall continue;

and the East India company shall enjoy the yearly sum of 160,000*l.* &c. discharged of the said condition.

9 & 10 W. 3. c. 44.

6 Annæ, c. 17.

Proviso that on three years notice, after 25 March, 1733, and on repayment of 2,000,000*l.* and 1,200,000*l.* and all arrears due on the said 160,000*l.* per ann. the said duties on salt, &c. shall determine.

thousand pounds then to be advanced, and since advanced and paid accordingly, making in the whole three millions two hundred thousand pounds, and of all arrears which, at the end of the said three years, shall be due for and upon the said fund of one hundred and sixty thousand pounds, then and from thenceforth, as well the said duties upon salt, as the said duties upon stamp vellum, parchment, and paper, and also the said yearly fund of one hundred and sixty thousand pounds, and all the corporations erected in pursuance of the said acts, or the benefit of trade granted by them, or by any charters made in pursuance thereof, should absolutely cease and determine: now, to the intent that the said united company of merchants of England trading to the East Indies, and their successors, may be the better encouraged to proceed in their trade, and to make such lasting settlements for the support and maintenance thereof for the benefit of the British nation, may it please your Majesty, at the humble petition of the said united company of merchants of England trading to the East Indies, that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the last-mentioned proviso for redemption and determination of the said several duties, yearly fund, annuities, corporations, and benefit of trade, shall be, and is hereby repealed and made void; and that the said duties upon salt, and the said duties upon stamp vellum, parchment, and paper, and the duty of five pounds in the hundred charged by the said acts upon goods imported from the East Indies, shall continue; and the said united company of merchants of England trading to the East Indies, and their successors, shall have and enjoy the said yearly sum of one hundred and sixty thousand pounds *per annum*, or such part thereof as they now are or hereafter shall be entitled unto, and all the benefit of trade, franchises, privileges, and profits, and advantages whatsoever, in respect thereof given and granted, or intended to be given or granted unto them by the said act of the ninth year of his said late Majesty's reign, or by the said charter of the fifth day of September, in the tenth year of his said late Majesty's reign, or by the said act of the sixth year of her present Majesty's reign, or by any of them, freed and discharged of and from the said former proviso or condition of redemption contained in the said last recited act, and all other provisos, powers, acts, matters, or things heretofore had made, done, or committed, for redeeming, determining, or making void the said duties, yearly fund, benefit of trade, franchises, privileges, profits, and advantages, or any of them, subject nevertheless to the restrictions, covenants, and agreements in the said recited acts, and letters patents, or any of them contained, now in force, and also subject to the general provisos or condition of redemption herein-after contained; that is to say, Provided always, and it is hereby declared and enacted by the authority aforesaid, That at any time, upon three years notice, after the five and twentieth day of March, which shall be in the year of our Lord one thousand seven hundred and thirty three, and upon repayment by parliament as well of the said sum of two millions, as of the said sum of twelve hundred thousand pounds, making in the whole three millions two hundred thousand pounds, unto such companies, corporations, and persons, as shall be then entitled thereto, and of all arrears which, to the end of the said three years, shall be due for or upon the said yearly fund of one hundred and sixty thousand pounds *per annum*, then and from thenceforth the said duties upon salt, and the said duties upon stamp vellum, parchment, and paper, and the said yearly fund of one hundred and sixty thousand pounds, shall absolutely cease and determine.

Anno decimo

A N N Æ Reginæ.

C A P. XXIX.

An act for better ascertaining and securing the payments to be made to her Majesty for goods and merchandizes to be imported from the East Indies, and other places within the limits of the charter granted to the East India company.

WHEREAS the united company of merchants of England trading to the East Indies, do yearly import great quantities of goods, the species and quantities whereof cannot be known, nor due entries made, so as to ascertain the customs, without having them first landed and examined; to bring the contents thereof into a method fit for the computation of the customs and other duties payable for the same; for which reason it hath been the constant practice of all companies trading to the East Indies to enter and land their goods and merchandizes by bills at sight, or sufferance, and to give security for payment of the customs, and other duties thereof, at two six months time from the importation: and whereas some doubts have lately arisen concerning the legality of the said practice; be it therefore enacted and declared by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall and may be lawful for the said company, and their successors, from time to time, to enter such goods as are or shall be imported by them at the custom-house by bills at sight, or sufferance, and to give security under their common seal for the payment of the customs, and other duties laid or to be laid upon all such goods as are rated in the book of rates, and upon coffee, which is to be ascertained by the oath of the importer, *videlicet*, for the payment of one half part thereof at the end of six calendar months next after the time within which the report of the master or purser of the ship, in which they shall be imported, shall or ought to have been made, and for the payment of the other half part thereof, at the end of twelve calendar months next after the time within which such report shall or ought to be made, as aforesaid; and the commissioners and principal officers of the customs are hereby authorized and required to grant to the said company such bills at sight, or sufferance, and take such security, as aforesaid, and to make them such allowances and deductions as are to be made to other merchants, paying their customs and other duties at or before the landing of their goods.

East India company may enter the goods they import, by bills at sight, and give security for payment of the customs, &c.

II. Provided always, and be it further enacted by the authority aforesaid, That this act, or any thing therein contained, shall not extend, or be construed to extend, to alter the method or manner of paying the duties of fifteen *per cent.* on muslins and calicoes, or the duties upon any other goods, which are to be ascertained by sale at the candle.

Not to alter the manner of paying the duties on muslins, &c.

6 A

Anno

On one year's notice after the 1st Dec. 1711, and on request made of the principal officers of which the company's

Anno decimo

A N N Æ Reginae.

C A P. XXX.

An act for continuing the trade to the South Seas, granted by an act of the last session of parliament, although the capital stock of the said corporation should be redeemed.

9 Annæ, c. 21.

WHEREAS by an act of parliament made in the ninth year of her Majesty's reign, intituled, An act for making good deficiencies, and satisfying the publick debts; and for erecting a corporation to carry on a trade to the South Seas, and for the encouragement of the fishery; and for liberty to trade in unwrought iron with the subjects of Spain; and to repeal the acts for registering seamen; it is provided and enacted, That at any time upon one year's notice after the five and twentieth day of December, one thousand seven hundred and sixteen, upon repayment by parliament of the principal sum of which the capital stock of the company, which was intended to be established by virtue of the said act, should, for the time being, consist, and of all arrears of the annuities or yearly payments therein mentioned, or by payment thereof by and out of the surplus monies of the fund settled by the said act for payment of the said annuities to the said company, then all the impositions and duties thereby granted or appropriated, should or might be disposed of by parliament, and the yearly fund therein mentioned, and the annuities issuing out of the same, shall absolutely cease and determine; and her Majesty, by letters patent under the great seal of Great Britain, bearing date the eighth day of September, one thousand seven hundred and eleven, grounded on the said act of parliament, hath incorporated all and every the person and persons, natives and foreigners, bodies politick and corporate, who then were or should be interested in, or entitled unto any the bills, tickets, debentures, certificates, or other publick debts, deficiencies, or sum of money, intended to be provided for by that act, and all and every person and persons, bodies politick and corporate, who, as executors, administrators, successors, or assigns, or by any other lawful title derived, or to be derived from, by, or under the original proprietors, at any time or times, should have and be entitled to any part, share, or interest of or in the yearly fund, by the first act settled, so long as they respectively should have any part, share, or interest therein, to be one body politick and corporate, by the name of The Governor and Company of Merchants of Great Britain, trading to the South Seas and other parts of America, and for encouraging the fishery; and by that name to have perpetual succession, with such powers, privileges, and advantages, as in the said charter are mentioned, subject nevertheless to the condition or power of redemption in the said act expressed, as by the said act of parliament and charter may respectively appear: and whereas some doubts have arisen, or may arise, concerning the power of redemption intended by the said act and charter, which might tend to discourage the said company in expending such large sums of money as are necessary to be expended for making new settlements within the limits of their charter, and settling a trade there, for the future benefit of Great Britain: for explanation whereof be it therefore enacted and declared by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That at any time, upon one year's notice, after the five and twentieth day of December, one thousand seven hundred and sixteen, upon repayment by parliament of the said principal sum, of which the capital stock of the said company shall for the time being consist, and of all arrears of the annuities and yearly payments aforesaid, or by payment

On one year's notice, after 25 Dec. 1716, and on repayment of the principal sum of which the company's

payment thereof by and out of the surplus money of the funds settled by the said act, for payment of the said annuities to the said company, then all the impositions and duties by the said act granted or appropriated, shall and may be disposed of by parliament; and the said yearly fund; and the said annuities out of the same, shall cease and determine: but that the said corporation by the name aforesaid, after such redemption of the said yearly fund, shall continue for ever, and have perpetual succession, and shall hold and enjoy all forts, factories, and acquisitions that they shall erect, establish, and make within the limits prescribed by the said act and charter, and the lands, tenements, and hereditaments, that shall be by them purchased in Great Britain, not exceeding one thousand pounds *per annum*; and the members thereof, without having any share or interest in the yearly fund so to be redeemed, shall have, and be entitled to have, the sole benefit of trade in and to the *South Seas*, and elsewhere, and such power of trade in the fishery, as by the said act is directed, and all other benefits, powers, privileges, and advantages, (the annuities issuing out of the said yearly fund only excepted) as if no such redemption were had or made; and from and after such redemption of the said yearly fund, all persons having any share or interest in the money or stock paid into or gained by the said company, to carry on the trade of the said company, shall be, and be deemed members of the said company, and be entitled to all the benefits, profits, privileges, and advantages thereof, in proportion to their respective parts and shares in the said money or stock, that is, or shall from time to time be paid in for trade, or shall be gained thereby; and the said money or stock so paid, or to be paid in for trade, or gained thereby, shall be assignable and transferrable in such and the like manner (*mutatis mutandis*) as the shares in the capital stock and yearly fund are now assignable, or may be assigned; and that from and after such redemption of the said yearly fund by parliament, or after one moiety thereof, or more, shall be redeemed and discharged, by and out of the surplus of the funds settled by the said act for payment of the same, the said governor and company may, from time to time, by by-laws or orders to be made in their general court, or general courts, declare and direct how much and what part or share in the then remaining capital stock or yearly fund, and the money or stock paid in for trade, or gained thereby, or in both or either of them, shall qualify the members of the said company, to give any vote or votes in any general court or general courts, and for the electing of a governor, sub-governor, deputy-governor, and directors of the said company, and for the continuing and being elected in the said offices, or any of them.

stock shall then consist, and of all arrears, &c. the duties granted by the recited act may be disposed of by parliament; but the corporation shall continue for ever, and enjoy all forts, &c.

and the company may make by-laws, &c.

Anno duodecimo

A N N Æ Reginae.

S T A T. I. C A P. XVI.

An act for the better encouragement of the making of sail-cloth in Great Britain.

Most Gracious Sovereign,

WHEREAS the making of sail-cloth in Great Britain is of great use and benefit to the nation, being set up in several parts of this united kingdom, employing many thousands of the poor, and is brought to great perfection; but by the duties on hemp and flax imported, and drawback on foreign made sail-cloth exported, the makers of British sail-cloth have not a sufficient encouragement for so useful and beneficial a manufacture; therefore, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, have given and granted to your Majesty such additional

After 21 July, 1713, a further duty of 1 d. per ell, laid on foreign sail-cloth, &c. imported for seven years;

except canvas of the product of Ireland.

Out of the said duty shall be allowed a reward of 1 d. per ell for sail-cloth made in Great Britain, which within the said time shall be exported.

The exporter to make oath that it was made in Great Britain, is actually exported, &c.

Penalty of re-landing sail-cloth for which such reward has been given.

tional duty upon foreign sail-cloth to be imported, as is herein-after mentioned; and do most humbly beseech your Majesty, that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the one and twentieth day of July, one thousand seven hundred and thirteen, over and above all subsidies, duties, impositions, and payments, already due and payable, or which ought to be paid to her Majesty, for or upon such foreign made sails and sail-cloth, or canvas usually entred as *Hollands Duck* or *Vitry* canvas, which shall be fit and proper to be made use of for making of sails for navigating ships and vessels, and which shall be imported into *Great Britain* by way of merchandize, except such canvas as is of the product and manufacture of *Ireland*, there shall be raised and levied, collected and paid unto her Majesty, her heirs and successors, a further duty of one penny per ell, and after that rate for greater or lesser quantities, during the term of seven years, and from thence to the end of the then next session of parliament, and no longer; the same to be raised, levied, collected, and recovered, by such ways, means, and methods, and subject to such penalties and forfeitures, and in such manner and form, as any subsidy payable to her Majesty, for any other goods or merchandizes imported, or to be imported, may by any law or laws now in force be raised, levied, collected, and recovered.

II. And whereas hemp and flax imported draws back nothing of the duties paid for the same, when wrought up into British sail-cloth; be it enacted by the authority aforesaid, That out of the said additional duty of one penny per ell, a reward or recompence of one penny be given and paid for every ell of British made sail-cloth or canvas, fit for or made into sails, which from and after the one and twentieth day of July, one thousand seven hundred and thirteen, and within the said term of seven years, or at any time before the end of the then next session of parliament, shall be exported out of *Great Britain* by way of merchandize: provided always, That the exporter of such British made sail-cloth shall always, before he receives any such reward, make oath (which the proper officers of the customs have hereby power to administer) that such sail-cloth was made in *Great Britain*, is actually exported, or shipped to be exported, without any intention to be re-landed in any part of *Great Britain*, and that no former reward upon this act was made for the same sail-cloth.

III. And it is hereby enacted, That if any British made sail-cloth, for which such reward shall be given, shall be re-landed in *Great Britain*, the same shall be forfeited; and every person concerned in bringing back or re-landing the same, shall forfeit two shillings for every ell so brought back or re-landed; one moiety of which forfeitures shall be to her Majesty, and the other moiety thereof to such as will seize, inform, or sue for the same, or the value thereof; to be recovered by action, bill, suit, or information, in any her Majesty's courts of record at *Westminster*, or in the *Exchequer* at *Edinburgh*, wherein no essoin, protection, wager of law, or more than one imparlance, shall be allowed. This act is continued for seven years by 10 Geo. c. 17. s. 4. and by 20 Geo. 2. c. 45. to 1 June, 1754, &c.

Anno duodecimo

A N N Æ Reginae.

STAT. I. CAP. XVIII.

An act for making perpetual the act made in the thirteenth and fourteenth years of the reign of the late King Charles the Second, intituled, An act for the better relief of the poor of this kingdom; and that persons bound apprentices to, or being hired servants with persons coming with certificates, shall not gain settlements by such services or apprenticeships: and for making perpetual the act made in the sixth year of her present Majesty's reign, intituled, An act for the importation of cochineal from any ports in Spain, during the present war, and six months longer: and for reviving a clause in an act made in the ninth and tenth years of the reign of the late King William, intituled, An act for settling the trade to Africa, for allowing foreign copper bars imported, to be exported.

ECT. AND whereas cochineal being of the growth of the Spanish West Indies, is of principal use in dying of clothes, and other the woollen manufactures of this kingdom, scarlets, purples, and other colours called rain colours, to the great improvement thereof, and employing of great numbers of her Majesty's subjects, in finishing and perfecting such woollen manufacture: and whereas before the act passed in the sixth year of her present Majesty's reign, intituled, An act for the importation of cochineal from any ports in Spain, during the present war, and six months longer, cochineal could not be imported into this kingdom, but from the places of its growth, although the same was then, and is now sold at cheaper rates in several parts of Europe, and used as well in dying the said manufactures of this kingdom abroad, as also foreign manufactures, at lower prizes than her Majesty's subjects can, to the encouragement of foreign woollen manufactures, and the great prejudice of those of this kingdom, and impoverishment of many of her Majesty's subjects employed therein, the said act should not be further continued; be it therefore enacted by the authority aforesaid, That the said act, made in the sixth year of her present Majesty's reign, intituled, An act for the importation of cochineal from any ports in Spain, during the present war, and six months longer, shall be and is hereby made perpetual; any act or acts of parliament to the contrary notwithstanding.

The act 6 Ann. c. 33. made perpetual.

IV. And whereas in an act made in the ninth and tenth years of the reign of the late King William, intituled, An act to settle the trade to Africa, a clause is enacted in the words following; viz. And whereas by an act of parliament made in the fifth and sixth years of the reign of his present Majesty, and the late Queen Mary, amongst other things, it was enacted, That no other copper than that is made of English ore only, should be exported; which proving very pre-udicial to the trade of England, by enabling foreigners to export copper much cheaper than it can be carried from England; be it enacted by the authority aforesaid, That it shall and may be lawful to and for any of his Majesty's subjects to export from England all such copper bars, as hath or shall be imported into England from foreign parts, and upon exportation shall draw back all duties, vacate the securities, saving the half of the old subsidy, as is usual in other commodities; which clause being expired; and forasmuch as the copper manufacture of this kingdom is brought to such perfection, that there is more made than be expended here and in the plantations; be it therefore enacted by the authority aforesaid, That the said clause, and every matter and thing therein contained, shall be, and is hereby immediately, from and after the time of expiration thereof, revived in full force, and shall be and is hereby continued

9 & 10 W. 3. c. 26.

The clause in the act 9 & 10 W. 3. c. 26. relating to the exportation of

copper bars
imported,
continued for
14 years, &c.
No drawback
except for
East India and
Barbary cop-
per. See
13 Geo. 1.
c. 27.

tinued for and during the space and term of fourteen years, and from thence to the end of the next session of parliament, and no longer.

V. Provided nevertheless, and be it enacted, That no drawback shall be allowed on the exportation of any copper, but such as hath been or shall be imported from the *East Indies* and the coast of *Barbary* only. *Continued with 9 & 10 W. 3. c. 26. s. 19.*

Anno duodecimo

A N N Æ Reginae.

STAT. II. CAP. V.

An act for taking away the new additional duty of thirty pounds per centum ad valorem, imposed upon all books and prints imported into Great Britain, by an act made in the tenth year of the reign of her present majesty Queen Anne.

10 Ann. c. 19.
f. 33.

After 24 June,
1714, the duty
of 30l. per
cent. ad valo-
rem, laid on
books and
prints im-
ported, by
10 Ann. c. 19.
taken away.

WHEREAS by divers acts of parliament heretofore made, several duties have been laid upon all books and prints imported into Great Britain: and whereas by an act made in the tenth year of the reign of her present majesty Queen Anne, a further duty of thirty pounds per centum ad valorem was laid upon all books and prints imported into Great Britain; which said additional duty of thirty pounds per centum has been found, by experience, to have tended very much to the discouragement of learning, and to have been prejudicial to the other duties formerly laid: be it therefore enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the four and twentieth day of June, one thousand seven hundred and fourteen, the said duty of thirty pounds per centum ad valorem shall not be charged, levied, or collected upon any books or prints imported into Great Britain, but the said duty is hereby absolutely discharged and taken away; and the said act, so far only as it relates to the said duty of thirty pounds per centum ad valorem, shall be and is hereby absolutely repealed.

Anno duodecimo

A N N Æ Reginae.

STAT. II. CAP. VIII.

An act for encouraging the tobacco trade.

7 & 8 W. 3.
c. 10.

WHEREAS by an act made in the seventh year of the reign of the late King William the Third, intituled, An act for continuing several duties granted by former acts upon wines and vinegar, and upon tobacco and *East India* goods, and other merchandizes imported, for carrying on the war against France, the methods prescribed for collecting the impost duty upon tobacco, granted by an act passed in the first year of the reign of King James the Second, are altered, and, among other things, it is enacted, That on any payment of the said duty for tobacco to be consumed here, there be an allowance of eight pounds per cent. for the merchant's encouragement, in consideration of waste and shrinkage in the cellars, and an allowance of four pounds per cent. in consideration of waste that may arise on any tobacco exported within the time allowed by law, to be struck off only from the entries, and not to be paid where the

whole quantity entered shall happen to be exported; both which acts are since continued, and are now in force: and whereas by law there are several other duties payable on the importation of tobacco, but no provision is made thereby for giving any allowance out of the same, in consideration of waste or shrinkage, as aforesaid; and it being reasonable that the manner of collecting the several duties upon tobacco should be in one uniform method, and that the same allowance for waste and shrinkage on the consumption here, should be granted to the exporters, for the preservation and improvement of that most beneficial trade, which, for many years past, hath greatly declined; be it enacted and declared by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of June, one thousand seven hundred and fourteen, during the term of five years, and from thence to the end of the then next session of parliament, there shall, for the better encouragement of the said consumption and export trade, be an allowance of eight pounds per cent. made to the merchant at importation, out of all the duties payable upon tobacco, instead of the aforesaid eight pounds and four pounds per cent. which by the before recited acts are to be allowed only out of the impost duty, and which said allowance of eight pounds per cent. out of all the said duties, shall not be deducted from the merchants on exportation; any law or custom to the contrary notwithstanding.

After 1 June, 1714, for five years, 8l. per cent. allowed out of all the duties on tobacco.

Not to be deducted on exportation.

II. And whereas by the act of tonnage and poundage, made in the twelfth year of the reign of King Charles the Second, and by the book of rates thereunto annexed, an additional duty of one penny per pound was made payable for all tobacco of the English plantations; upon giving security for payment of the same at nine months after the importation: and whereas by the said act made in the first year of the reign of the late King James the Second, a duty of impost of three pence per pound was laid on the same tobacco, and sixpence per pound on all tobacco of foreign plantations, the method of collecting which impost duty was altered by the said act made in the seventh year of the reign of the late King William the Third, and thereby the payment thereof was to be at the end of eighteen months, with certain discounts at different rates for prompt payment within the respective times thereby limited: and whereas by an act made in the ninth year of the reign of his said late majesty King William the Third, a further subsidy of one penny per pound was laid on all tobacco of the English plantations, payable in three months from the importation, upon security: and whereas by one other act made in the second year of her Majesty's reign, a duty of one third part of one penny per pound was made payable on the same tobacco, and the importer to have nine months for the payment thereof, on sufficient security; all which acts before mentioned are, by several subsequent acts, since continued, and are now in force: and whereas the payment of the said several duties, at the different times, as before mentioned, according to the respective acts of parliament, has by experience been found prejudicial and burthensome to trade, and a loss to the revenue: for prevention whereof for the future, be it further enacted by the authority aforesaid, That, from and after the first day of June, one thousand seven hundred and fourteen, during the term of five years, and from thence to the end of the then next session of parliament, all the said several and respective duties on tobacco, granted by the aforementioned acts of parliament, and since continued, shall be due and payable, during the term aforesaid, at the end of eighteen months, to commence at the end of thirty days after the master's report of the ship, or to commence from the merchant's entry of the goods within those thirty days, which shall first happen, and the bond or bonds to be given for the same, shall be made payable at the end of eighteen months accordingly; by statute or law to the contrary notwithstanding.

12 Car. 2. c. 4.

7 & 8 W. 3. c. 10.

9 & 10 W. 3. c. 23.

2 & 3 Annæ. c. 9.

All duties on tobacco to be paid at the end of 18 months.

By 5 Geo. 1. c. 7. this act is continued as long as the duties on tobacco shall continue.

III. Provided always, That if the importer or proprietor of tobacco shall, upon entry thereof, pay ready money for all or any part of the said duties within the said thirty days, or at any time or times within any of the first fifteen

Allowance for ready money.

fifteen months of the said eighteen months, to commence at the end of the said thirty days after the master's report of the ship, he shall, in lieu of all former discounts made for prompt payment, out of all the said duties have an allowance made of ten pounds *per cent. per ann.* for the said fifteen months, or proportionably for so many intire months of the said fifteen months as shall then remain unexpired, but not to be allowed any discount after the end of fifteen months, nor for any less time than a month; and in case after the importer or proprietor shall have given security, as aforesaid, (which at his election may be in one or more bond or bonds) to pay the said several duties in eighteen months, and shall be desirous to discharge his bond or bonds, or any part thereof, in ready money, sooner than fifteen months, he shall be abated upon the bond or bonds for such prompt payment, so much as the said discount shall amount to, in proportion to such time, but not to be allowed any discount after the end of fifteen months.

Not to take away 8l. per cent. for shrinkage, nor 5l. in the hundred out of the subsidies.

IV. Provided also, That nothing in this act contained is intended to take away the said allowance of eighteen pounds *per cent.* to be made out of the several duties for the merchants encouragement, and in consideration of waste and shrinkage; nor the allowance of five in the hundred out of the several subsidies, and the said additional duty, by virtue of the respective act of tonnage and poundage, and other acts before recited.

V. And whereas several merchants and other persons concerned in the importation of tobacco of the English plantations, are frequently under difficulties, and unable to give good and sufficient security for the payment of the several duties imposed thereon: and whereas putting the same into proper warehouses may not only be an ease and convenience to the importers thereof, but also a security to her Majesty's revenue; be it therefore enacted by the authority aforesaid,

On paying down the duty of 1 d. per lb. tobacco may be warehoused at merchant's charge. 12 Car. 2. c. 4.

That from and after the first day of June, one thousand seven hundred and fourteen, during the term of five years, and from thence to the end of the then next session of parliament, in case any person importing any of the said tobacco, shall pay down in ready money the subsidy of one penny per pound due and payable to her Majesty by the act of the twelfth year of the reign of his late majesty King Charles the Second, or by any act or acts continuing the same, and shall then desire to have the said tobacco put into warehouses, under the Queen's and the merchant's locks, for the security of the remainder of the duties, the merchant or his servants shall have free access into the said warehouses, at all seasonable times; and the custom-house officers are hereby required to attend, without fee or reward: and it shall and may be lawful for the commissioners or principal officers of the customs, to permit and cause the said tobacco to be lodged and put into warehouses (to be provided by and at the charge of the merchants, and to be first approved by the said commissioners or officers) upon the merchant's giving his own bond for payment of the duties at the end of fifteen months; and if the importer or importers of such tobacco, as has been so lodged in the warehouses, shall not, within the said time of fifteen months, offer good and sufficient security for payment of the duties at the end of the said eighteen months, or by debentures on exportation of such tobacco, or payment of the several duties for which his own bond hath been given, discharge his or their obligations, or any part thereof, but that the tobacco, or any part thereof, shall continue and be still remaining in the said warehouses, for want of the payment of the duties due thereon; in such case it shall be lawful for the said commissioners, or principal officers of the customs for the time being, and who are hereby required and impowered, to cause the said tobacco so remaining to be publicly sold by inch of candle, first giving the proprietor or proprietors fourteen days notice, or leaving the same in writing at the place of his or their last abode, the product thereof after such sale, first to be applied towards payment of the customs and charges that have been expended thereon, and the overplus, if any, to be rendered

Merchant to give his own bond to pay the duties at 15 months end,

else to be sold by inch of candle.

received and paid to the proprietor, or other person lawfully authorized to receive the same.

VI. Provided always, That in case any tobacco put into the said warehouses, and so locked up, as aforesaid, shall be burnt or destroyed by fire, during the time it remains in the said warehouses, the proprietors or owners of such tobacco shall be allowed the duties paid, and the bond shall be discharged for so much thereof as shall have been so burnt or destroyed.

Tobacco burnt in the warehouses, duties to be allowed, and bond discharged.

VII. And whereas divers great quantities of tobacco of the English plantations have been imported for some time, but by reason of the deadness of the tobacco trade, occasioned by the length of the late war, the importers or proprietors thereof have not entered the said tobacco, and paid or secured the duties for the same, as the law requires; for relief therefore of the said importers or proprietors of the said tobacco in this special case, be it further enacted by the authority aforesaid, That the time of importation of all such tobaccos, which are already imported, and not entered, shall be reckoned to be from the second day of June, one thousand seven hundred and fourteen, in like manner as if the masters of the said ships or vessels had made report of their several landings on that day; and the importers or proprietors of such tobacco shall pay or secure the duties, and have and enjoy the several allowances and discounts, and be entitled to draw back the duties, as fully and in like manner as if the said tobacco had been imported, and the masters of the ships had made their respective reports of their landings, on the said second day of June, one thousand seven hundred and fourteen; any law, usage, or custom, to the contrary in any wise notwithstanding.

For tobacco in the river unentered,

time of importation to be reckoned from 2 June, 1714.

VIII. And whereas it hath been found by experience, that her Majesty's revenue suffers great prejudice, as well by allowances for damaged tobacco, as by the obtaining a drawback by debenture on the reshipping the same, as if such tobacco had been sound and good, and paid the duties at importation; for preventing the like abuses for the future, be it further enacted by the authority aforesaid, That from and after the first day of August, one thousand seven hundred and fourteen, within or during the term of five years thence next ensuing, or at any time before the end of the then next session of parliament, no merchant or other person whatsoever shall have any allowance or abatement for the subsidies or other duties made him, for any sort of tobacco imported, or to be imported, under pretence of such tobacco being corrupt or unmerchantable: but in case any merchant or other person shall refuse to make entry of such damaged tobacco, and to pay and secure the whole duties due and payable for the same, then he or they shall have liberty to separate from his or their tobacco, so much thereof as they shall refuse to pay custom for; and the principal officers of her Majesty's customs, any two or more of them, shall cause all such corrupt tobacco to be weighed and publicly burnt, or otherwise destroyed as not wholesome and fit for use; and the owner or importer thereof shall be discharged from paying or securing any subsidy, or other duties for the same, to her Majesty; any law, custom, or usage, to the contrary in any wise notwithstanding.

No allowance for damaged tobacco.

Merchant refusing to pay the duties, such tobacco to be destroyed, &c.

IX. Provided always, and be it further enacted by the authority aforesaid, That every owner or importer of such damaged and corrupt tobacco shall, as a compensation for freight and other charges, and for that the cutting off, and separating the same, may deface the remainder of the tobacco, have an allowance of twenty-five pounds weight of tobacco, free of all duties, for every one hundred pounds of such corrupt and damaged tobacco separated, to be burnt or destroyed, as aforesaid, and so in proportion for any greater or lesser quantity; which allowance of twenty-five pounds for every one hundred pounds of tobacco so to be made, as aforesaid, shall be by certificate; and the officers are hereby required to make, pass, and pay such certificate without fee or reward, the tobacco mentioned in such certificate not to be placed to the merchant's export account, so as such allowance

Owner to be allowed 25 lb. for every 100 lb.

The allowance to be by certificate,

and not to be placed to the export account, &c.

ance of twenty-five pounds of tobacco for every one hundred pounds of damaged tobacco so separated or destroyed, does not exceed the quantity of one hundred and fifty pounds of tobacco upon or for any hoghead of Arancoco tobacco, or the quantity of two hundred pounds of tobacco upon or for any hoghead of sweet-scented tobacco.

Not to hinder former allowances, not exceeding 40 lb. on any one hoghead.

X. Provided always, and be it further enacted by the authority aforesaid, That nothing in this act contained shall be construed to forbid or hinder the merchants or importers having an allowance made them for damaged tobacco, in such manner as hath been usual, so as such allowance doth not exceed forty pounds weight of tobacco upon any one hoghead; and for the more ready dispatch of business, such small damages, not exceeding forty pounds weight on any one hoghead, shall be viewed, and the allowance made in the scale; any thing herein contained to the contrary notwithstanding.

Goods in warehouses unentered to be sold at publick sale. Altered by 12 Geo. 1. c. 28. f. 19.

XI. And whereas it frequently happens that divers goods and merchandizes are brought into her Majesty's storehouses for want of being entred, and because the duties of tonnage and poundage, and other duties, are not paid and secured as the law directs, which goods do remain there divers years, and often so long, until they are perished, and become of no value, whereby the Queen hath lost the custom due on the importation of the said goods; for prevention whereof for the future, be it likewise enacted by the authority aforesaid, That from and after the first day of July, one thousand seven hundred and fourteen, the commissioners of the customs for the time being shall, in all cases where the goods are or shall be brought into her Majesty's storehouses for security of the customs, and other duties due thereon, as soon as conveniently they can, cause all goods so brought into her Majesty's storehouses, as aforesaid, which shall have remained there for the space of twelve months, the duties and other duties not paid, compounded for, or otherwise secured as the law directs, to be publickly sold by auction or inch of candle; and after such sale, the produce thereof is first to be applied to or towards the payment of the freight, primage, and charges of warehouse-room, and other charges that shall arise thereon, next the customs and duties, and the overplus to be paid to the proprietor, or other persons authorized to receive the same.

8 Ann. c. 13.

XII. And whereas an act passed in the eighth year of her Majesty's reign for continuing several impositions, additional impositions, and duties upon goods imported, to raise money by way of loan for the service of the year one thousand seven hundred and ten, and for better preventing frauds in drawbacks upon certificate goods, and for other purposes therein mentioned; in which act there were several regulations enacted to be complied with, in order to intitle the exporters of tobacco to their debentures; which new regulations, being made to commence from the twenty seventh day of March, one thousand seven hundred and ten, by which time the same could not be known in Scotland, several parcels of tobacco, through ignorance, were exported from thence without regard to the regulations laid down in the said act, the debentures of which tobacco have been refused to be made forth and allowed to the merchants upon that account; be it therefore enacted by the authority aforesaid, That for all tobacco exported from Scotland, after the twenty-seventh day of March, one thousand seven hundred and ten, and before the sixteenth day of April following, the barons of the Exchequer in Scotland shall cause the debentures to be made forth and allowed to the merchants, according to the laws in force before the said twenty-seventh day of March, one thousand seven hundred and ten; any thing in the aforesaid act to the contrary notwithstanding.

For all tobacco exported from Scotland between 27 March and 16 April, 1710, Exchequer there to make out debentures.

Deputations in force, notwithstanding the death, &c. of commissioners.

XIII. And whereas there has been some doubt whether the deputations or authorities granted to collectors, surveyors, or other inferior officers of the customs, do remain in force upon the death or removal of any of the commissioners of the customs, by whom the deputations were granted; be it enacted and declared by the authority aforesaid, That all such collectors, surveyors, or other inferior officers

officers of the customs, who are or have been, or shall be hereafter deputed or appointed, as aforesaid, shall be deemed to remain and continue in their respective offices and employments, notwithstanding the death or removal of any of the commissioners of the customs, who deputed and appointed such officers, until the deputations of such officers respectively shall be by the said commissioners, or any superior authority, revoked, annulled, or made void. Continued by 5 Geo. 1. c. 7.

Anno duodecimo

A N N Æ Reginae.

STAT. II. CAP. IX.

An act for laying additional duties on sope and paper, and upon certain linens, silks, calicoes, and stuffs, and upon starch, and exported coals, and upon stamped vellum, parchment, and paper, for raising one million four hundred thousand pounds by way of a lottery, for her Majesty's supply; and for allowances on exporting made wares of leather, sheep skins, and lamb skins, and for distribution of four thousand pounds due to the officers and seamen for gun-money; and to adjust the property of tickets in former lotteries; and touching certain shares of stock in the capital of the South Sea company; and for appropriating the monies granted to her Majesty.

MAY it please your most excellent Majesty; we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being desirous that such supplies as are necessary for defraying your Majesty's publick expences, may be effectually raised, have therefore cheerfully and unanimously given and granted, and do by this act give and grant unto your Majesty the several and respective rates and duties for and upon all sope made in Great Britain, or imported into the same; and for and upon all paper made in Great Britain, or imported into the same; and for and upon all chequered and striped linens to be imported into Great Britain; and for and upon certain silks, calicoes, and other enumerated goods, which shall be printed, painted, stained, or dyed in Great Britain; and for and upon all starch made in Great Britain; and for and upon all coals exported for foreign parts; and for and upon such stamped vellum, parchment, and paper, and other things hereafter in this act more particularly described or mentioned, for and during such term or terms of years, and in such manner and form, as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all sope of what kind soever, which at any time or times, within or during the term of two and thirty years, to be reckoned from the second day of August, in the year of our Lord one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of Great Britain, or made within the same, the several and respective additional or new duties herein after described or mentioned (over and above all customs, subsidies, rates, and duties chargeable upon such sope, or any part thereof, by any other act or acts of parliament now in force); that is to say, For every pound weight, consisting of sixteen ounces *overduois*, of such sope so to be imported or brought into the said kingdom, within or during the term aforesaid, one penny, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from

For 31 years; from 2 Aug. 1714, sope imported to pay the additional duty of 1 d. per lb. Made perpetual by 6 Geo. 1. c. 4. f. 11

Sope made in
Great Britain
ob. per lb.

Additional
duty upon
paper, past-
board, &c.
Made perpetual
by 6 Geo. 1.
c. 4. s. 1.

Atlas Fine.

Atlas Ord-
inary.

Imperial Fine.

Super Royal
Fine.

Royal Fine.

Medium Fine.

Demy Fine.

Demy Second.

Demy Print-
ing.

Fine Holland
Royal.

Fine Holland
Second.

from time to time, before the landing of the same; and for every such pound weight of sope to be made in the said kingdom of Great Britain, within and during the term aforesaid, one halfpenny, and after that rate for a greater or lesser quantity, to be paid by the makers thereof respectively.

III. And be it further enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and all pastboards, millboards, and scaleboards, which at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of August, one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of Great Britain, (printed books, maps, and other prints, always excepted) the several and respective rates and duties herein after expressed, (over and above the present customs, subsidies, and duties upon the same commodities respectively); that is to say,

For and upon all paper usually called or known by the name of *Atlas Fine*, which shall be imported or brought in, as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Atlas Ordinary*, which shall be imported or brought in, as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Imperial Fine*, which shall be imported or brought in, as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Super Royal Fine*, which shall be imported or brought in, as aforesaid, the sum of six shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Royal Fine*, which shall be imported or brought in, as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Medium Fine*, which shall be imported or brought in, as aforesaid, the sum of three shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Demy Fine*, which shall be imported or brought in, as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Demy Second*, which shall be imported or brought in, as aforesaid, the sum of one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Demy Printing*, which shall be imported or brought in, as aforesaid, the sum of ten pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Fine Holland Royal*, which shall be imported or brought in, as aforesaid, the sum of one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Fine Holland Second*, which shall be imported or brought in, as aforesaid, the sum

sum of one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of *Blue Royal*, which shall be imported or brought in, as aforesaid, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all painted paper which shall be imported or brought in, as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity. Painted paper imported.

For and upon all paper usually called or known by the name of *Cartridge Paper*, which shall be imported or brought in, as aforesaid, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity. Cartridge paper.

For and upon all paper usually called or known by the name of *Elephant Fine*, which shall be imported or brought in, as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity. Elephant Fine.

For and upon all paper usually called or known by the name of *Ordinary Elephant*, which shall be imported or brought in, as aforesaid, the sum of one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity. Ordinary Elephant.

For and upon all paper usually called or known by the name of *Fine Large Post*, which shall be imported or brought in, as aforesaid, the sum of one shilling and three pence for every ream, and after that rate for a greater or lesser quantity. Fine Large Post.

For and upon all paper usually called or known by the name of *Fine Fools Cap*, which shall be imported or brought in, as aforesaid, one shilling and three pence for every ream, and after that rate for a greater or lesser quantity. Fine Fools Cap.

For and upon all paper usually called or known by the name of *Second Fools Cap*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity. Second Fools Cap.

For and upon all paper usually called or known by the name of *Bastard, or Double Copy*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity. Bastard, or Double Copy.

For and upon all paper usually called or known by the name of *Chancery Double*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity. Chancery Double.

For and upon all paper usually called or known by the name of *Superfine Pot*, which shall be imported or brought in, as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity. Superfine Pot.

For and upon all paper usually called or known by the name of *Second Fine Pot*, which shall be imported or brought in, as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity. Second Fine Pot.

For and upon all paper usually called or known by the name of *Genoa Royal*, which shall be imported or brought in, as aforesaid, one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity. Genoa Royal.

For and upon all paper usually called or known by the name of *Genoa Medium*, which shall be imported or brought in, as aforesaid, one shilling and three pence for every ream, and after that rate for a greater or lesser quantity. Genoa Medium.

For and upon all paper usually called or known by the name of *Genoa Demy Fine*, which shall be imported or brought in, as aforesaid, one

one shilling for every ream, and after that rate for a greater or lesser quantity.

Genoa Demy
Second.

For and upon all paper usually called or known by the name of *Genoa Demy Second*, which shall be imported or brought in, as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Crown
Fine.

For and upon all paper usually called or known by the name of *Genoa Crown Fine*, which shall be imported or brought in, as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Crown
Second.

For and upon all paper usually called or known by the name of *Genoa Crown Second*, which shall be imported or brought in, as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Fools
Cap Fine.

For and upon all paper usually called or known by the name of *Genoa Fools Cap Fine*, which shall be imported or brought in, as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

Genoa Fools
Cap Second.

For and upon all paper usually called or known by the name of *Genoa Fools Cap Second*, which shall be imported or brought in, as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

German Lom-
bard.

For and upon all paper usually called or known by the name of *German Lombard*, which shall be imported or brought in, as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

German De-
my.

For and upon all paper usually called or known by the name of *German Demy*, which shall be imported or brought in, as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

German
Crown.

For and upon all paper usually called or known by the name of *German Crown*, which shall be imported or brought in, as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

German Fools
Cap.

For and upon all paper usually called or known by the name of *German Fools Cap*, which shall be imported or brought in, as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

Pastboard,
Scaleboard,
&c.

For and upon all pastboards, millboards, and scaleboards, which shall be imported or brought in, as aforesaid, two shillings and six pence for every hundred weight, and after that rate for a greater or lesser quantity.

Paper not par-
ticularly
charged.
*In part repeal-
ed by 11 Geo. 1.
c. 7. f. 4.*

And for and upon all other paper, white or brown, or of any other colour or kind whatsoever, which shall be imported or brought in, as aforesaid, (not being particularly charged in this act) a duty after the rate of ten pounds for every one hundred pounds of the true and real value of the same, and after that rate for a greater or lesser quantity.

To be paid by
the importer.

Which said duties for and upon the said several sorts of paper, and the said pastboards, millboards, and scaleboards, to be imported within or during the term aforesaid, shall be paid by the respective importers thereof from time to time.

Chequered
and striped li-
nens, &c. im-
ported, to pay
15l. per cent.
ad valorem,
except buck-
rams, &c. *The
duties in this
and the next
section are
made perpetu-
al by 6 Geo. 1.
c. 4. f. 1.*

V. And be it also enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs and successors, for and upon all chequered and striped linens, and upon all linens printed, painted, stained, or dyed after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (excepting buckrams, lawns, canvas, barras, and *Silesia* neckcloths) which at any time or times, within or during the term of two and thirty years, to be reckoned from the said second day of *August*, one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of *Great Britain*, and may lawfully be used or worn there (over and above all other customs,

customs, subsidies or duties, imposed upon, or payable for the same) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, to be paid by the importers respectively.

VII. And be it enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all starch, which at any time or times, within or during the term of two and thirty years, to be reckoned from the said second day of *August*, one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs, subsidies and duties, already imposed thereupon) the sum of two pence for every pound weight, consisting of sixteen ounces *averdupois*, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing of the same; and for and upon all starch, of what kind soever, which at any time or times, within or during the same term of two and thirty years, shall be made within the said kingdom of *Great Britain*, the sum of one penny for every such pound weight *averdupois*, and after that rate for a greater or lesser quantity, the same to be paid by the makers thereof respectively.

Starch imported to pay 2 d. per lb.

made in Great Britain 1 d.
Made perpetual by 6 Geo. 1. c. 4. s. 1.

IX. And be it enacted by the authority aforesaid, That there shall be raised, levied, collected, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all coals which at any time or times, within or during the term of two and thirty years, to be reckoned from the said second day of *August*, one thousand seven hundred and fourteen, shall be shipped to be exported beyond the seas (coals exported to *Ireland*, the *Isle of Man*, or her Majesty's plantations, excepted) the duties following; that is to say, for such coals shipped to be exported by foreign bottoms, the sum of five shillings the chalder, *Newcastle* measure (over and above the present duties upon the same;) and for all coals which at any time or times, within or during the same term of two and thirty years, shall be shipped to be exported beyond the seas in *British* bottoms, the sum of three shillings for every chalder, *Newcastle* measure (over and above the present duties payable for the same) and no more; any law to the contrary notwithstanding.

Coals exported in foreign bottoms to pay 5 s. the chalder,

in British bottoms, 3 s.
Made perpetual by 6 Geo. 1. c. 4. s. 1.

X. And it is hereby enacted and declared by the authority aforesaid, That all the duties imposed by this act upon such sope, paper, pastboards, millboards, scaleboards, chequered and striped linens, or any other commodities before charged, as shall be imported into *England*, *Wales*, and the town of *Berwick* upon *Tweed*, during the term or terms aforesaid, and all the duties which shall arise in *England*, *Wales*, or *Berwick* upon *Tweed*, for coals to be exported during the term therein granted, as aforesaid, shall be under the management of the commissioners and officers of the customs in *England* for the time being, according to the duties of their respective offices; and that all the duties imposed by this act upon such sope, paper, pastboards, millboards, scaleboards, and chequered and striped linens, or any the commodities before charged, as shall be imported into *Scotland*, during the respective terms aforesaid, and all the duties imposed by this act, which shall arise in *Scotland*, for coals to be exported during the said term therein granted, as aforesaid, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being, according to the duties of their respective offices; and that the respective receivers general of the customs in *England* and *Scotland* for the time being shall, from time to time, pay, or cause to be paid, all the monies that they shall respectively receive for the said imported commodities, and for the said exported coals (the necessary charges of raising and accounting for the same excepted) unto the receipt of her Majesty's Exchequer in *England*, distinctly and apart from all other branches of the public revenues, for the purposes in this act expressed, and under the like penalties, forfeitures, and disabilities, as are to

The import duties to be under the management of the commissioners of the customs.

to be inflicted by this act for diverting or misapplying any monies by this act appropriated or appointed for any the purposes herein after mentioned.

How these
several duties
shall be raised,
&c.

10 Ann. c. 19.

10 Ann. c. 26.

10 Ann. c. 19.

Proper stamps
to be provided.

XII. And it is hereby enacted by the authority aforesaid, That all the several duties by this act imposed, upon sope, paper of all sorts, pastboards, millboards, scaleboards, chequered and striped linens, and upon printed, painted, stained, and dyed silks, calicoes, linens and stuffs, during the said term or terms of years, therein by this act granted, in all cases whatsoever (except where other provision or direction is specially made or given by this act) shall be raised, levied, ascertained, secured, collected, answered and paid, by such ways, means and methods, and under such pains, penalties, and forfeitures, and with the like discounts, allowances, exemptions and drawbacks, and in such manner and form as the duties imposed on the same commodities respectively, by an act made in the tenth year of her Majesty's reign, for laying several duties upon sope, paper, chequered and striped linens, and upon certain silks, calicoes, linens, and stuffs, printed, painted, or stained, (amongst other things thereby charged) for and during the respective terms thereby granted, towards raising the sum of one million eight hundred thousand pounds therein mentioned, or by any act or acts of parliament thereby referred unto, or by any other act of this sessions of parliament are to be raised, levied, ascertained, secured, collected, answered and paid respectively; and that the said duty by this act imposed upon starch, during all the said term of two and thirty years therein by this act granted, shall be raised, levied, ascertained, secured, collected, answered and paid, by such ways, means, and methods, and under such pains, penalties, and forfeitures, and with the like discounts, allowances, exemptions, and drawbacks, and in such manner and form, as the duties imposed by another act of the tenth year of her Majesty's reign, upon starch, (amongst other things thereby charged) for and during the term thereby granted, towards raising another sum of one million eight hundred thousand pounds therein mentioned, or by any act or acts of parliament thereby referred unto, are to be raised, levied, ascertained, secured, collected, answered, and paid respectively, except in such case or cases, touching which other directions are given by this act; and that the said duties by this act imposed upon coals exported to any foreign parts, (except before excepted) during the said term of years by this act granted of and in the same, shall be raised, levied, ascertained, secured, collected, answered, and paid, by such ways, means, and methods, and under such pains, penalties, and forfeitures, and in such manner and form, as the present duties upon exportation of coals, or any other customable goods, to any foreign parts, by any law or statute now in force, during the continuance thereof, are to be raised, levied, ascertained, secured, collected, answered, and paid.

XIII. And for better securing the duties by this act chargeable upon such of the commodities, as by the first mentioned act of the tenth year of her Majesty's reign are directed to be marked or stamped; and to the end the duties arising thereupon by this act may be better distinguished, and applied to the separate use by this act intended, be it further enacted by the authority aforesaid, That such proper stamps or seals shall, on or before the said second day of August, one thousand seven hundred and fourteen, be provided and distributed by the said respective commissioners, as may serve to denote the payment or charging of the several duties by this and the said former act chargeable on the same commodities respectively; and that the said stamps or seals by this act directed to be provided, shall be used and applied accordingly, and shall and may, from time to time, be renewed or altered by the said respective commissioners, as often as there shall be a necessary occasion for renewing the same.

XIV. And

XIV. And be it also enacted by the authority aforesaid, That all the powers, authorities, rules, directions, pains of death, and other pains, penalties, and forfeitures, clauses, matters, and things whatsoever, contained in the said several acts of the tenth year of her Majesty's reign, for raising, receiving, levying, recovering, securing, and paying the duties on such commodities before mentioned, as are by this act charged with new or additional duties thereupon, or touching the marks or stamps thereby directed to be continued, practised, and put in execution, for raising, receiving, levying, recovering, securing, and paying the same new or additional duties, by this act charged upon the same commodities respectively, and all arrearsages thereof, as fully and effectually, to all intents and purposes, as if they were particularly and at large repeated in the body of this present act, except in such cases only where any alteration therein is specially made by this act.

All the powers in 10 Ann. to be in force. 10 Ann. c. 19, & 26.

XV. And whereas great quantities of silks, calicoes, and linens, that are printed, painted, stained, or dyed in Great Britain, are frequently shipped off in order to be exported, as is pretended, for which the exporter doth receive a very great drawback; and notwithstanding the law already made to prevent the re-landing of them, yet very great quantities are frequently re-landed, to the great lessening of her Majesty's revenue, and prejudice of the fair trader; to prevent which evil practices for the future, and to secure the duties upon the said goods, be it enacted by the authority aforesaid, That, from and after the said second day of August, one thousand seven hundred and fourteen, all and every person and persons that shall export any silks, calicoes, or linens, that are printed, painted, stained, or dyed, for which a drawback is to be allowed, such person or persons, (before he or they shall ship the said goods) in order to obtain the drawback for the same, shall be obliged to give notice to the proper officer or officers to be appointed for that purpose by the respective commissioners of the customs, when and where he will pack up the said goods in order to be exported; and the said commissioners of the customs are hereby impowered and directed to cause such officer to take care to see that such seal or seals, stamps or marks, be taken off from every piece so intended to be exported; and the said officer or officers shall take an account of the kinds and quantities of the goods so intended to be exported, and make a return thereof to the officer that shall be appointed by such commissioners to receive the same, without any fee or reward for so doing.

Persons exporting silks, &c. to give notice to the proper officer of packing the said goods,

who is to take care that the seals be taken off from every piece, &c.

XXIX. And to the end all the said additional, or new duties upon soap and paper, and upon certain linens, silks, calicoes, and stuffs, and upon starch and exported coals, and upon stamp vellum, parchment, and paper, before granted by this act, may be certainly and duly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the receipt of the Exchequer, according to the true meaning thereof; it is hereby enacted by the authority aforesaid, That, from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers, as shall be proper and necessary for the managing, raising, collecting, and paying the same duties, and for keeping and rendering the accounts of the same; and that the commissioners and officers concerned therein, shall perform their several duties, in relation to the premises, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect herein, or for detaining, diverting, or misapplying any part of the monies arising by the same duties, or any of them, as are prescribed, and to be inflicted by virtue of an act of parliament made and passed in the ninth year of the reign of his late majesty King William the Third, intituled, *An Act for raising a sum, not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to

Commissioners and officers to be appointed, liable to the act 9 & 10 W. 3. c. 44.

the duties thereby granted or referred unto, or for detaining, diverting, or misapplying any part of the monies, which were granted or appropriated by the act last-mentioned.

9 Ann. c. 11.
10 Ann. c. 26.

Tanned leather manufactured, to draw back 1d. ob. per lb. on exportation.

LXIV. *And whereas, by an act passed in the ninth year of her Majesty's reign, certain duties are laid on tanned leather; and by another act passed in the tenth year of her Majesty's reign, further duties are laid thereon; and by the said acts only two thirds of the respective duties are to be drawn back or allowed upon the exportation of boots, shoes, gloves, or other manufactures, which by experience is found to be a discouragement to the manufacturers employed therein; for remedy whereof, be it declared and enacted by the authority aforesaid, That, from and after the second day of August, one thousand seven hundred and fourteen, there shall, in lieu of the said two thirds of the said duties, be paid and allowed to the exporter or exporters, for all tanned leather, which shall be manufactured and actually made into goods or wares, by him or them exported, on a proper debenture to be made for that purpose, and security given for the same, as by the said acts are prescribed, the sum of one penny halfpenny for every pound weight thereof, and so in proportion for every greater or lesser quantity; which drawback of one penny halfpenny per pound shall be paid out of the respective duties granted by the said acts of the ninth and of the tenth years of her Majesty's reign; any law to the contrary notwithstanding.*

9 Ann. c. 11.

Sheep-skins to draw back two thirds of the duty.
9 Ann. c. 11.

LXV. *And whereas by an act of parliament passed in the ninth year of her Majesty's reign, intituled, An act for laying certain duties upon hides and skins, tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty-two years, for prosecuting the war, and other her Majesty's most necessary occasions, it is enacted, That upon the shipping of any hides or calve-skins for exportation into foreign parts, and giving security to the customer or collector of the customs of the port from whence such exportation shall be made, That such hides and calve-skins shall not be reloaded or brought on shore, in any port or part of Great Britain, the customer or collector shall give the exporter a certificate or debenture in writing, of the kinds and quantities of such hides and calve-skins; and that upon producing such certificate, the collector at the port where such hides or calve-skins shall be exported, shall repay to the person producing such certificate, two thirds of the duties which were before charged for such hides or calve-skins so exported, as aforesaid: and whereas some doubts have arisen upon the construction of the said act, whether the same shall extend to allow a drawback of the said duties, for any other sort of skins, tanned, tawed, or dressed, than hides and calve-skins; therefore, to explain the said act, be it enacted by the authority aforesaid, That all sheep-skins and lamb-skins, tanned, tawed, or dressed, which are chargeable with any duties by the said act passed in the ninth year of her Majesty's reign, shall, upon exportation thereof, have a drawback or allowance of two thirds of the duties, payable by virtue of the said act, subject to such rules as by the said act are prescribed on the exportation of any hides or calve-skins; any thing in the said act contained to the contrary in any wise notwithstanding.*

Anno duodecimo

A N N Æ Reginae.

STAT. II. CAP. XVII.

An act for the speedy and effectual preserving the navigation of the river of Thames, by stopping the breach in the levels of Havering and Dagenham in the county of Essex; and for ascertaining the coal measure.

SECT. XI. **A**ND whereas the practice and usage in the port of London for many years last past, in the measurement of all sorts of coals, commonly called sea coals, water-born, liable to the several duties, and chargeable with the same by several acts of parliament, hath usually been made by a bushel equal to one bushel and one quart, Winchester measure, according to the standard in her Majesty's Exchequer: and whereas some doubts and disputes have of late arisen touching the measurement of sea coals; for preventing therefore all such disputes for the future, be it enacted and declared by the authority aforesaid, That the bushel commonly called the coal bushel, shall be made round, with a plain and even bottom, and to be nineteen inches and a half from outside to outside, and to contain one Winchester bushel and one quart of water, according to the standard for the Winchester bushel described by an act of parliament made in the thirteenth year of the reign of his late majesty King William for settling a duty upon malt, and all sea coals and culm chargeable with any duties by the Winchester measure, from and after the first day of August, one thousand seven hundred and fourteen, shall be chargeable with the said duties, and be sold, measured, and paid by the chalders, containing thirty-six of such bushels, as aforesaid, heaped up, and no other, and so in proportion for any greater or lesser quantity, under the like penalties and forfeitures as are by law prescribed in regard to the Winchester bushel; any law, usage or custom to the contrary in any wise notwithstanding.

The contents of a coal bushel.

XII. *And for the more easy and better ascertaining the contents of the said bushel*, be it further enacted by the authority aforesaid, That the lord high treasurer, or any three or more of the commissioners of the treasury for the time being, shall cause an exact bushel to be made of brass of the manner and dimensions aforesaid, and the same to be sealed and kept in her Majesty's Exchequer as a standard for the purposes aforesaid, that recourse may be had hereto as occasion shall require.

A standard bushel to be kept in the Exchequer.

Anno duodecimo

A N N Æ Reginae.

STAT. II. CAP. XVIII.

An act for the preserving all such ships and goods thereof, which shall happen to be forced on shore, or stranded, upon the coasts of this kingdom, or any other of her Majesty's dominions.

WHEREAS by an act made in the third year of the reign of King Edward the First, concerning wrecks at sea, it is enacted, That where a man, dog, or a cat, escape quick out of the ship, that such ship, nor barge, nor any thing therein, shall be adjudged a wreck, but the goods shall be saved, and kept by view of the sheriff, coroner, or the King's bailiff, and delivered into the hands of such

as

Sheriffs,
mayors, &c.
and custom-
house officers
to summon
men to assist
ships in dis-
tress.

All ships to
assist,

on forfeiture
of 100 l.

Reasonable
salvage to be
made.
By 5 Geo. 1.
c. 11. s. 13.
Goods saved
from stranded
ships are to pay
custom.

as are of the town where the goods were found; so that if any sue for those goods, and after prove that they were his, or perished within his keeping, within a year and a day, they shall be restored to him without delay, and if not, they shall remain to the King, or to such others to whom wreck belongeth; and he that otherwise doth, and thereof be attainted, shall be awarded to prison, and make fine at the King's will: and whereas by another act made in the fourth year of the reign of the said Edward the First, intituled, De officio Coronatoris, concerning the wreck of the sea, it is enacted, That wheresoever it be found, if any lay hands of it, he shall be attached by sufficient pledges, and the price of the wreck shall be valued, and delivered to the town: and whereas great complaints have been made by several merchants, as well her Majesty's subjects as foreigners, trading to and from this kingdom, that many ships of trade, after all their dangers at sea escaped, have unfortunately, near home, run on shore, and been stranded on the coasts thereof; and that such ships have been barbarously plundered by her Majesty's subjects, and their cargoes embezilled, and when any part thereof has been saved, it has been swallowed up by exorbitant demands for salvage, to the great loss of her Majesty's revenue, and to the much greater damage of her Majesty's trading subjects: for remedy whereof, be it enacted by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the sheriffs, justices of the peace of every county, or county of a city or town, and also all mayors, bailiffs, and other head officers of corporations and port towns near adjoining to the sea, and all constables, headboroughs, tything-men, and officers of the customs in all and every such places, shall, upon application made to them, or any of them, by or on the behalf of any commander or chief officer of any ship or vessel of any of her Majesty's subjects, or others, being in danger of being stranded or run on shore, or being stranded or run on shore, are hereby impowered and required to command the constables of the several ports within her Majesty's dominions, nearest to the sea coasts where any such ship or vessel shall be in danger, as aforesaid, to summon and call together as many men as shall be thought necessary to the assistance and for the preservation of such ship or vessel so in distress, as aforesaid, and their cargoes; and that if there shall be any ship or vessel, either man of war or merchants ship, belonging to her Majesty, or any of her subjects, riding at anchor near the place where such ship or vessel is in distress or danger, as aforesaid, the officers of the customs, and constables above mentioned, or any of them, are hereby impowered and required to demand of the superior officers of such ship or vessel so riding at anchor, as aforesaid, assistance by their boats, and such hands as they can conveniently spare, for the said service and preservation of the said ship or vessel so in distress, as aforesaid; and that in case such superior officer of such ship or vessel riding at anchor, as aforesaid, shall refuse or neglect to give such assistance, he shall forfeit for the same the sum of one hundred pounds, to be recovered by the superior officer of the said ship or vessel so in distress, as aforesaid, together with their costs of suit, in any of her Majesty's courts of record, by action, debt, bill, plaint, or information, wherein no essoin, wager of law, or protection shall be allowed.

II. And for the encouragement of such persons as shall give their assistance to such ships or vessels so in distress, as aforesaid, be it further enacted, That the said collectors of the customs, and the master or commanding officer of any ships or vessels, and all others who shall act or be employed in the preserving of any such ship or vessel in distress, as aforesaid, or their cargoes, shall, within thirty days after the service performed, be paid a reasonable reward for the same, by the commander, master, or other superior officer, mariners or owners of the ship or vessel so in distress, as aforesaid, or by the merchant, whose ship, vessel, or goods shall be so saved, as aforesaid; and in default thereof, the said ship, vessel, or goods so saved, as aforesaid, shall remain in the custody of such officer of the customs, or his deputy.

deputy, until such time that all charges shall be paid, and until the said officer of the customs, or his deputy, and the said master or other officer of the ship or vessel, and all others so employed as aforesaid, shall be reasonably gratified for their said assistance and trouble, or good security given for that purpose, to the satisfaction of the several parties that are to receive the same; and that in case after such salvage, the commander or other superior officer, mariners or owners of such ship or vessel so saved, as aforesaid, or merchant whose goods shall be so saved, as aforesaid, shall disagree with the said officer of the customs, or his deputy, touching the monies reserved by any of the persons so employed, as aforesaid, it shall be lawful for the commander of such ship or vessel so saved, or the owner of the goods, or the merchant interested therein, and also for the said officer of the customs, or his deputy, to nominate three of the neighbouring justices of the peace, who shall thereupon adjust the *quantum* of the monies or gratuities to be paid to the several persons acting or being employed in the salvage of the said ship, vessel, or goods; and such adjustments shall be binding to all parties, and shall be recoverable in an action at law to be brought in any of her Majesty's courts of record, by the respective persons to whom the same shall be allotted by the said justices of peace; and in case it shall happen, that no person shall appear to make his claim to all or any the goods that shall be saved, that then and in such case, the chief officer of the customs of the nearest port to the place where the said ship or vessel was so in distress, as aforesaid, shall apply to three of the nearest justices of the peace, who shall put in or some other responsible person in possession of the said goods, such justices of peace taking an account in writing of the said goods, to be signed by such officer of the customs; and if the said goods shall not be legally claimed within the space of twelve months next ensuing, by the rightful owner thereof, then publick sale shall be made thereof, and if perishable goods, forthwith to be sold, and after all charges deducted, the residue of the monies arising by such sale, with a fair and just account of the whole, shall be transmitted to her Majesty's Exchequer, there to remain for the benefit of the rightful owner when appearing, who upon affidavit, or other proof, made of his or their right or property thereto, to the satisfaction of one of the barons of the coise of the Exchequer, shall upon his order receive the same out of the Exchequer.

Three justices to adjust the quantum.

Goods not claimed in 12 months, to be sold,

and the monies transmitted into the Exchequer, &c.

III. And it is hereby also enacted, That if any person or persons whatever, besides those empowered by the said officer of the customs, or his deputy, and the constables, as aforesaid, shall enter, or endeavour to enter, on board any such ship or vessel so in distress, as aforesaid, without the leave or consent of the commander, or other superior officer of the said ship, or the said officer of the customs, or his deputy, or of the said constable, or some or one of them employed for the service and preservation of the said ship or vessel, as aforesaid; or in case any person shall molest him, them, or any of them, in the saving of the said ship, vessel, or goods, or shall endeavour to impede or hinder the saving of any such ship, vessel, or goods, when any such goods are saved, shall take out or deface the marks of such goods, before the same shall be taken down in a book or books for that purpose, provided by the commander or ruling officer, and the first officer of the customs, as aforesaid, such person or persons shall, within the space of twenty days, make double satisfaction to the party grieved, at the discretion of the two next justices of peace, or in default thereof, shall by such justices of peace be sent to the next house of correction, where he shall continue to be employed in hard labour by the space of twelve months then next ensuing; and that it shall be lawful for any commander or superior officer of the said ship or vessel so in distress as aforesaid, or for the said officer of the customs, or constables on board the same ship or vessel, to repel by force such person or persons as shall, without such leave or consent from the commander or superior officer, or the said officer of the customs, or his deputy,

Persons entering ship without leave,

or hindering the saving the ship, to make double satisfaction.

Masters may repel pressers into the ship.

Goods carried
off, to be im-
mediately de-
livered up.

Penalty treble
the value.

Making holes
in the ship,
&c. felony.

General issue.

Publick act.

Custom-house
officer abusing
his trust, to
forfeit treble
damages, and
disabled.

Act to com-
mence 1 Aug.
1714, and to
be read four
times in the
year on Sun-
days in sea-
port towns.

Claims to
wreck saved.

deputy, or such constables as aforesaid, press on board the said ship or vessel so in distress, as aforesaid, and thereby molest them in the preservation of the said ship or vessel so in distress, as aforesaid.

IV. And it is hereby likewise enacted, That in case any goods shall be found upon any person or persons, that were stolen or carried off from any such ship or vessel so in distress, as aforesaid, he, she, or they, on whom such goods shall be found, shall immediately, upon demand, deliver the same to the owner thereof, or to such person by such owner authorized to receive the same; or in default thereof, shall be liable to pay treble the value of such goods, to be recovered by such owner in an action at law to be brought for the same.

V. And it is hereby moreover enacted, That if any person or persons shall make, or be assisting in the making any hole in the bottom, side, or any other part of any ship or vessel so in distress, as aforesaid, or shall steal any pump belonging to any ship or vessel so in distress, as aforesaid, or shall be aiding or abetting in the stealing such pump, as aforesaid, or shall wilfully do any thing tending to the immediate loss or destruction of such ship or vessel, such person or persons shall be, and are hereby made guilty of felony, without any benefit of his, her, or their clergy.

VI. And be it further enacted by the authority aforesaid, That if any action, suit, or information, shall be commenced or prosecuted against any person or persons, for any thing that he or they shall do, or cause to be done, in pursuance of this act, and executing any of the powers and authorities, or any of the orders or directions therein mentioned, all and every person and persons so sued in any court whatsoever, shall and may plead the general issue, and give this act and the special matter in evidence; and if in any such suit the plaintiff or prosecutor shall become nonsuit, or forbear prosecution, or discontinue the suit, or if a verdict shall pass against him, or judgment be given against him upon a demurrer, then in any of the said cases the defendant or defendants shall recover full costs, for which he and they shall have the like remedy as where costs by law are awarded; and this act shall be taken and allowed in all courts within this kingdom as a publick act, and all judges and justices are hereby required to take notice thereof as such without special pleading of the same.

VII. Provided nevertheless, If any officer of the customs, or his deputy, so impowered, as above, shall, by fraud or wilful neglect, abuse the trust hereby reposed in him, as aforesaid, and shall be convicted thereof in due form of law, such officer, or his deputy, shall respectively forfeit treble damages to the party grieved, to be recovered in any action or suit to be brought in any court of record, and shall from thenceforth be fully disabled and rendered incapable of the same, or any other employment relating to the said customs.

VIII. And it is hereby further enacted, That this act, and the several clauses herein contained, shall take effect from and after the first day of *August*, in the year of our Lord one thousand seven hundred and fourteen; and that for the better observing of the same, this act shall be read four times in the year in all the parish churches and chapels of every sea-port town, and upon the sea-coast in this kingdom, upon the Sundays next before *Michaelmas-day*, *Christmas-day*, *Lady-day*, and *Midsummer-day*, in the morning, immediately after the prayers, and before the sermon.

IX. Provided always, and it is hereby enacted, That neither this act, nor any thing herein contained, shall any ways extend to deprive, or any ways prejudice her royal Majesty, her heirs or successors, or any claiming under them, or any of them, or any patentee or grantee of the crown, or any lord or lords of any manor or manors, or other person whatsoever, or in relation to any right which they, or any of them respectively have, or shall have, or lawfully may claim to any wreck or wrecks, or any goods that are or shall be flotsam, jetsam, or lagan, but that such respective rights shall

shall be enjoyed in as full, ample, and beneficial a manner, in every respect, as if this act had never been made.

X. Provided, That this act shall continue in force for the space of three years, and from thence to the end of the next session of parliament, and no longer. *Made perpetual by 4 Geo. I. c. 12.*

Anno duodecimo

A N N Æ Reginae.

STAT. II. CAP. XIX.

An act to explain a clause in an act of parliament of the tenth year of her Majesty's reign, for laying several duties upon all sops and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, callicoes, linens and stuffs, printed, painted, or stained; and upon several kinds of stamp vellum, parchment, and paper; and upon certain printed pamphlets and advertisements; for raising the sum of eighteen hundred thousand pounds by way of a lottery; and for other purposes in the said act mentioned, so far as the said act relates to lawns, canvases, buckrams, barras, and Silesia neckcloths.

WHEREAS in and by an act passed in the tenth year of her present Majesty's reign, intituled, An act for laying several duties upon all sops and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, callicoes, linens and stuffs, printed, painted, or stained; and upon several kinds of stamp vellum, parchment, and paper; and upon certain printed papers, pamphlets and advertisements; for raising the sum of eighteen hundred thousand pounds by way of a lottery, towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for better securing her Majesty's duties to arise in the office for the stamp-duties by licences for marriages and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost Exchequer bills, or lottery tickets; and for borrowing money upon stock (part of the capital of the South Sea Company) for the use of the publick: it was enacted, That there should be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all chequered and striped linens, and upon linens printed, painted, stained or dyed, after the manufacture, or in the thread and yarn before the manufacture, in any foreign parts, which at any one or times, within or during the term of thirty-two years, to be reckoned from the twentieth day of July, one thousand seven hundred and twelve, should be imported or brought into the kingdom of Great Britain, and might lawfully be used or worn there (over and above all other customs, subsidies and duties imposed upon, or payable for the same) a duty of fifteen pounds for every one hundred pounds of the true and real value thereof, to be paid by the importers respectively; and also, that all and every printers, painters, stainers, dyers, wipers, mercers, upholders, traders and dealers respectively, having on the said twentieth day of July, one thousand seven hundred and twelve, in his, her, or their custody or possession, or in the custody or possession of any other person or persons, his, her or their use, benefit or account, any stock or quantity of such chequered or striped linens, or of such printed, painted, stained or dyed silks, callicoes, linens, or such stuffs, as aforesaid, being for sale, either wholesale or retail, should yield and pay to her Majesty for the same, so much money as one part of the rates and duties by the said act imposed on the like respective commodities, after the commencement of the said act, should amount unto; the said

10 Ann. c. 19.

Lawns, Silefia
neckcloths,
barras, can-
vas, and buck-
rams, not
chargeable by
10 Ann. c. 19.
f. 66.

said half-part for the said stocks to be paid within three months after the said twentieth day of July aforesaid; and whereas some doubts have arisen whether lawns, linens striped or chequered, being all white, and neckcloths having stripes at the end only; as also barras striped or chequered, and buckrams, are liable by the said act to the above mentioned duties; be it enacted and declared by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That all lawns, and striped or chequered linens, being all white, and neckcloths striped at the end only; and also barras, or packing canvas and buckrams, were not charged, or intended to be charged by the said recited act, upon the importation thereof, with any of the duties by the same act granted; any thing in the said recited act contained to the contrary thereof notwithstanding.

Anno duodecimo

A N N Æ Reginae.

STAT. II. CAP. XXI.

An act to explain part of an act made in the seventh year of her Majesty's reign, (for enlarging the capital stock of the bank of England, and for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and nine) so far as the same relates to unwrought inle imported into this kingdom.

7 Ann. c. 7.

WHEREAS by an act made in the seventh year of the reign of her present Majesty, intituled, An act for enlarging the capital stock of the bank of England, and for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and nine, it is expressly enacted and provided, That all European linens, sisters thread and tapes, or incles (among other things) shall be exempted from the payment of the duties called the two third subsidies, for all times to come during the continuance of the same: and whereas some doubts and disputes have arisen between the commissioners of her Majesty's customs and the merchants and other importers of the said tapes and incles, by means of the uncertainty whether the exception of the tape or inle, mentioned in the said act, be only of tapes that are wrought inle, so that all wrought inle is thereby exempted from the payment of the aforesaid duties, though manufactured abroad in parts beyond the seas, and unwrought incles, which employ great numbers of poor in manufacturing the same, is construed to be liable to, and is charged with the said duties, contrary to the true intent and meaning of the said law, as appears evidently, in that the bringing in and importing wrought inle is prejudicial to Great Britain, and the poor subjects and manufacturers thereof; be it therefore enacted and declared by the Queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said provision and exception in the said act above mentioned, in relation to tapes or incles, shall extend and be construed to exempt European unwrought inle, commonly called or known by the name of short spinnal, as well as wrought inle, from the payment of the said duties of the two third subsidies, which shall be entred at any of her Majesty's custom-houses within the kingdom of Great Britain, after the twentieth day of July, one thousand seven hundred and fourteen; any law, custom or usage to the contrary hereof in any wise notwithstanding.

European unwrought inle exempted from the duties of the two third subsidies.

Anno primo

GEORGE II. I. Regis.

STAT. I. CAP. I.

An act for the better support of his Majesty's household, and of the honour and dignity of the crown of Great Britain.

MAY it please your most excellent Majesty, Whereas by an act of parliament made in the first year of the reign of our late sovereign lady Queen Anne (of blessed memory) intituled, An act for the better support of her Majesty's household, and of the honour and dignity of the crown, it was amongst other things) enacted, That the rates and duties of excise, upon beer, ale, and other liquors, which had been granted to his late majesty King Charles the Second, (of blessed memory) by an act made in the twelfth year of his reign, intituled, A grant of certain impositions upon beer, ale, and other liquors, for the increase of his Majesty's revenue during his life, and which were granted to their late majesties King William and Queen Mary (of blessed memory) by an act made in the second year of their reign, for their lives, and the life of the survivor of them (a certain duty of six pence for every barrel of vinegar-beer, granted by the same acts, excepted) and also a duty of six pence, part of a duty of eight shillings, which was granted to his said late majesty King William, and upon every barrel of vinegar, vinegar-beer, or liquor preparing for vinegar, which should be brewed or made of any English materials, by any person or persons whatsoever for sale, and so in proportion for a greater or lesser quantity, by an act made in the tenth year of his reign: and likewise the further subsidy of tonnage and poundage, and other duties upon wines, goods and merchandizes, which had been granted to his said late majesty King William for his life, by an act made in the ninth year of his reign, intituled, An act granting to his Majesty a further subsidy of tonnage and poundage, towards raising the yearly sum of seven hundred thousand pounds, for the service of his Majesty's household, and other uses therein mentioned, during his Majesty's life, should be levied, collected, and paid to her said late majesty Queen Anne, for and during the term of her natural life: and in and by the said act of the first year of the reign of her said late majesty Queen Anne, it was enacted and declared, That the hereditary rates and duties of excise upon beer, ale, and other liquors, which were granted to the crown in the twelfth year of the reign of the said late King Charles the Second, and the said duties of excise upon beer, ale, and other liquors, granted to her Majesty by the said act of the first year of her reign, for her life, (subject nevertheless to the incumbrances in that act mentioned) and the monies arising by the said further subsidy of tonnage and poundage, and other duties thereby granted, and the revenue arising in the general letter-office or post-office, or office of post-master-general, and the small branches of her Majesty's revenues, therein particularly described and mentioned, should be for the support of her Majesty's household, and of the honour and dignity of the crown, as by the said act of the first year of her said Majesty's reign (relation being thereunto had) may more fully appear: now your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being desirous to settle on your Majesty a competent revenue, for defraying the expences of your Majesty's civil government, and better supporting the dignity of the crown of Great Britain, during your life (which we long preserve) and as a testimony of our unfeigned affection to your sacred person, by whose peaceable and happy accession to the throne (after the loss of our late most gracious sovereign Lady) your Majesty's subjects are not only delivered from the fear of their enemies, but have a prospect (which they are bound

1 Ann. stat. 1. c. 7.

12 Car. 2. c. 23.

2 W. & M. sess. 1. c. 3.

10 & 11 W. 3. c. 21.

9 & 10 W. 3. c. 23.

1 Ann. stat. 1. c. 7.

For the application of the surplus arising from this act, see 1 Geo. 1. stat. 2. c. 12. s. 25. and 7 Geo. 1. stat. 1. c. 27.

Temporary
excise conti-
nued for the
King's life.

11 Car. 2. c.
23.

to own with thankfulness to Almighty God) that the religion, laws, and liberties of this realm will be continued, and that they your said subjects, and their posterity may, through his divine goodness, enjoy a long tranquillity under your Majesty's auspicious reign, have therefore freely and unanimously resolved to give and grant, and do by this act give and grant to you our most gracious sovereign lord King George, the several rates, duties, impositions and charges herein after mentioned, during your Majesty's life; and do most humbly beseech your Majesty that it may be enacted: and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of *August*, in the year of our Lord one thousand seven hundred and fourteen, for and during the term of the natural life of his majesty king *George*, (whom God long preserve) the said rates and duties of excise upon beer, ale, and other liquors, granted to his said late majesty king *Charles* the second, by the said act made in the twelfth year of his reign, (intituled, *A grant of certain impositions upon beer, ale, and other liquors, for the increase of his Majesty's revenue, during his life*;) and which were granted to their late Majesties king *William* and queen *Mary*, by the said act made in the second year of their reign, for their lives, and the life of the survivor of them, and which were continued to her said late majesty queen *Anne*, by the said act of the first year of her reign, for her life, (other than and except the said duty of six pence for every barrel of vinegar-beer before-mentioned to have been formerly excepted) and also the said duty of six pence, part of the said duty of eight shillings, for every barrel of vinegar, vinegar-beer, or liquor preparing for vinegar, which shall be brewed or made of any *English* or foreign materials by any person or persons whatsoever for sale, and so in proportion for a greater or lesser quantity, imposed by the said act of the tenth year of the reign of his said late Majesty king *William* the Third, shall be raised, levied, collected, and paid to our said sovereign lord king *George*, in the same manner and form, and by such rules, ways, means, and methods, and under such penalties, forfeitures, and disabilities, and with such allowances as are mentioned and expressed in the before mentioned acts, or any of them, relating to the said duties of excise, or any of them, or by any other law now in force relating to the revenue of excise; and all and every the said laws relating to the revenue of excise shall be of full force and effect, to all intents and purposes, for the levying, receiving, ascertaining, and recovering the said duties of excise upon beer, ale, and other liquors hereby granted or continued, in the like manner as if the same were repeated and enacted in the body of this present act.

Further sub-
sidy continued.

9 W. 3. c. 23.

II. And be it also enacted by the authority aforesaid, That the said further subsidy of tunnage and poundage, and other duties upon wines, goods, and merchandizes, granted by the said act made in the ninth year of the reign of his said late Majesty king *William*, for his life, and continued to her said late Majesty queen *Anne*, by the said act of the first year of her reign, for her life, shall, from and after the said first day of *August*, one thousand seven hundred and fourteen, during the life of our said sovereign lord king *George*, be raised, levied, collected, paid, and satisfied unto his Majesty, by the same ways, means, and methods, and under the same penalties, forfeitures, and disabilities, and by the same rules and directions, and with the same allowances and drawbacks, as are prescribed in or by the said act of the ninth year of the reign of his said late Majesty king *William*, or in any other act or acts of parliament now in force in that behalf; and that the said act of the ninth year of his said late Majesty's reign, and other acts touching the said further subsidies of tunnage and poundage, and other duties upon wines, goods, and merchandizes last mentioned, and all and every the articles, rules, and clauses therein contained, or thereby referred unto, so far as the same relate to the raising, levying, collecting, or mak-

ing allowances, or drawbacks out of the same subsidies and other duties, shall be of full force and effect, to all intents and purposes, during the life of our said sovereign lord king *George*, as if the same were particularly and at large repeated and set down in the body of this act.

III. And it is hereby enacted and declared, That the said hereditary rates and duties of excise upon beer, ale, and other liquors, and the said duties of excise upon beer, ale, and other liquors, hereby granted to his Majesty for the term of his life, and the said further subsidy of tunnage and poundage, and other duties upon wines, goods, and merchandizes, hereby also granted to his Majesty for the term of his life, and the said revenue of the general letter-office, or post-office, or office of post-master general, and the small branches of his Majesty's revenues herein after expressed; that is to say, The monies arising by fines for writs of covenant, and writs of entry, payable in the alienation-office, the post-fines, the revenue of the wine-licences, sheriffs proffers and compositions in the exchequer, seizures of uncustomed and prohibited goods, the revenue arising to his Majesty by rents of lands, or for fines of leases of the same, or any of them, and all other branches and revenues, which were settled or appointed for the support of her said late Majesty's household, and the honour and dignity of the crown, during her Majesty's life, as aforesaid, (except the duty of four and an half *per centum* in specie in *Barbadoes* and the *Leeward Islands* in *America*; and except the revenue of the duchy of *Cornwall*, which is by law vested in his royal highness the prince, as duke of *Cornwall*; and except the revenues of the first-fruits and tenths of the clergy; and except such revenues, rents, and hereditaments, as have been granted or passed to any person or persons, bodies politick or corporate, by or in pursuance of any act or acts of parliament in that behalf; and except all charges on the said revenues, or any of them, made by any act or acts of parliament whatsoever) shall be for the support of his Majesty's household, and of the honour and dignity of his crown; nevertheless the said hereditary duties of excise, and the said duties of excise granted for his Majesty's life, as aforesaid, and the said revenues of the general letter-office, or post-office, or office of post-master general, shall respectively be liable to the respective incumbrances and charges hereafter in this act specified concerning the same.

These duties granted for the civil list.

Anno primo

GEORGGII I. Regis.

STAT. I. CAP. II.

An act for rectifying mistakes in the names of the commissioners for the land-tax for the year one thousand seven hundred and fourteen; and for raising so much as is wanting to make up the sum of fourteen hundred thousand pounds, intended to be raised by a lottery for the publick service in the said year.

ECT. AND it is hereby declared and enacted by the authority aforesaid, That for avoiding any doubt or question concerning the grant in this session of parliament to his Majesty of certain duties of excise and customs for his life, for support of his household, and the honour and dignity of the crown, the same doth and shall extend to such duties of excise, and such customs and duties on import and export, as were payable to her said late Majesty after the union of the two kingdoms, for and during her life, and had continuance till the time of her decease; and that the same shall be continued, raised, levied, and paid in the several parts of the united kingdom, during his Majesty's life, in the same manner only as they were payable to her Majesty during her life.

All duties of excise and customs, payable to the late Queen after the union, for life, continued to the King during life.

Anno primo

GEORGII I. Regis.

STAT. II. CAP. II.

An act for charging and continuing the duties on malt, mum, cyder and perry, for the service of the year one thousand seven hundred and fifteen; and for making forth duplicates of Exchequer-bills, and lottery-tickets, lost, burnt, or destroyed; and for enlarging the time for adjusting claims in several lotteries; and for making forth new orders in lieu of certain lottery-orders obliterated or defective; and for continuing certain duties on hops, until the first day of August, one thousand seven hundred and fifteen.

Duties on hops granted by 9 Ann. c. 12. continued till 1 Aug. 1715. Made perpetual by 1 Geo. 1. stat. 2. c. 12. sect. 5.

SECT. AND whereas by an act of the ninth year of the reign of her late majesty Queen Anne, intituled, An act for laying a duty upon hops, a duty of three pence for every pound weight Averdupoiz is laid upon all hops, which at any time or times within or during the term of four years, to be reckoned from the first day of June, one thousand seven hundred and eleven, shall be imported or brought into the kingdom of Great Britain, (over and above all other customs, subsidies, and duties imposed upon or payable for the same) and for and upon all hops growing or to grow in Great Britain, which at any time or times, within or during the said term of four years, shall be cured and made fit for use, the sum of one penny for every pound weight Averdupoiz, and after that rate for a greater or lesser quantity, which act is thought convenient to be further continued: be it therefore enacted by the authority aforesaid, That the said act, and every clause, article, matter, and thing therein contained, shall continue and be of force from the thirty-first day of May, in the year of our Lord one thousand seven hundred and fifteen, until the first day of August, in the year of our Lord one thousand seven hundred and fifteen, as fully and effectually, to all intents and purposes, as if the same were herein particularly and at large repeated and re-enacted.

Anno primo

GEORGII I. Regis.

STAT. II. CAP. VI.

An act for making perpetual an act of the seventh and eighth years of the reign of his late majesty King William the Third, intituled, An act that the solemn affirmation and declaration of the people called Quakers, shall be accepted instead of an oath in the usual form; and for explaining and enforcing the said act in relation to the payment of tithes and church rates; and for appointing the form of an affirmation to be taken by the said people called Quakers, instead of the oath of abjuration.

7 & 8 W. 3. c. 34.

WHEREAS an act made in the seventh and eighth years of his late Majesty's reign, intituled, An act that the solemn affirmation and declaration of the people called Quakers, shall be accepted instead of an oath in the usual form, was made to continue for seven years, and from thence to the end of the next session of parliament; which act would have expired at the end of the next session of parliament after the two and twentieth day of November, in the year of our Lord one thousand seven hundred and two; which

session began the ninth day of November in the year of our Lord one thousand seven hundred and three, and ended the third day of April in the year of our Lord one thousand seven hundred and four; but by another act of parliament made in the thirteenth year of his said late Majesty's reign, intituled, An act for continuing an act, intituled, An act that the solemn affirmation and declaration of the people called Quakers, shall be accepted instead of an oath in the usual form, was continued for the term of eleven years after the determination of the said act, and from thence to the end of the next session of parliament: and whereas the said several acts will expire at the end of the next session of parliament after the third day of April, one thousand seven hundred and fifteen: now for the further avoiding of the inconveniencies in the said first recited act mentioned, to the people called Quakers, and their families, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That the said first recited act, and all the clauses and powers therein contained, shall continue and be in force for ever, as to all oaths by law required, or hereafter to be required, other than and except as in the said first recited act is excepted.

The act 7 & 8 W. 3. made perpetual.

IV. Provided always, That so much of this act as relates to the affirmations to be made by the people called Quakers, shall be extended to that part of Great Britain called Scotland for ever, and to the plantations belonging to the crown of Great Britain for five years, and to the end of the next session of parliament after the said five years, and no longer.

This act, as to the affirmation, to extend to Scotland for ever, and to the plantations for five years, and thence to the end of the next session of parliament.

Anno primo

GEORGE II. I. Regis.

STAT. II. CAP. XII.

An act for enlarging the fund of the governor and company of the bank of England, relating to Exchequer bills; and for settling an additional revenue of one hundred and twenty thousand pounds per annum upon his Majesty during his life, for the service of the civil government; and for establishing a certain fund of fifty four thousand six hundred pounds per annum, in order to raise a sum not exceeding nine hundred and ten thousand pounds for the service of the publick, by sale of annuities, after the rate of six pounds per centum per annum, redeemable by parliament; and for satisfying an arrear for work and materials at Blenheim, incurred whilst that building was carried on at the expence of her late majesty Queen Anne, of blessed memory; and for other purposes therein mentioned.

MOST gracious Sovereign, Whereas in pursuance of an act of parliament made in the seventh year of the reign of her late majesty Queen Anne, (of blessed memory) for enlarging the capital stock of the bank of England, several bills, commonly called Exchequer bills, were made forth, amounting in principal money to two millions and five hundred thousand pounds, for her Majesty's supply; and in pursuance of another act made in the said seventh year of her said late Majesty's reign (amongst other things) for circulating a further sum in Exchequer bills; and of certain clauses contained in an act of the eighth year of her reign in that behalf, there were issued for her Majesty's supply more such bills, amounting to the further sum of four hundred thousand pounds in principal money; and pursuant to another act made in the twelfth year of her said late Majesty's reign, (amongst other things) for circulating a further sum in Exchequer bills, there were issued for her Majesty's supply more such bills, amounting in principal money to twelve hundred thousand pounds; and it was provided by the said acts respectively, That all the said bills should bear an interest after the rate of two pence per centum per diem,

7 Ann. c. 7.

7 Ann. c. 8.

8 Ann. c. 13.

(saving the said interest upon such of the said bills as should at any time or times be in the Exchequer, or in the hands or power of any receiver or collector of any taxes, aids, or revenues payable to her Majesty, her heirs or successors, during such time and times respectively as such bills should be or remain in the Exchequer, or in such hands or power, as aforesaid) and that the governor and company of the bank of England should have an allowance, after the rate of three pounds per centum per annum, for circulating all the said bills in the manner by the said acts respectively prescribed, abating the same allowance proportionably as the bills should be cancelled: and whereas by an act made in the ninth year of her said late Majesty's reign, for better enabling the said governor and company, and their successors, to exchange for ready money, upon demand, any of the bills made forth upon the said several acts of the seventh and eighth years of her said late Majesty's reign, it was enacted, That the full sum of forty five thousand pounds per annum should be paid to and for the use of the said governor and company, and their successors, by the several ways and means therein specified, for and during such time only as in that act was expressed; and by the said act made in the twelfth year of her said late Majesty's reign, for better enabling the said governor and company, and their successors, to circulate all Exchequer bills, made forth and to be made forth on that and the former acts, by exchanging the same, from time to time, for ready money, upon demand, it was enacted, That the entire yearly sum of eight thousand pounds (over and above the said yearly sum of forty five thousand pounds) should be paid to and for the use of the said governor and company, and their successors, by quarterly payments; and that the said yearly sum of eight thousand pounds, together with the said yearly sum of forty five thousand pounds, should continue and be paid and payable to the said governor and company, and their successors, until such time as no more than nineteen hundred thousand pounds of all the bills issued and to be issued, in pursuance of that and the said former acts (taken all together) should be standing out uncanceled in the whole: and whereas for making good as well the said interest, after the rate of two pence per centum per diem, and the said allowance after the rate of three pounds per centum per annum, upon all the bills issued and to be issued, as aforesaid, as also the said yearly sum of eight thousand pounds, until the subsidies, duties, surplus monies, remains and arrears, composing the general fund and security by the said former acts, or some of them, intended to be established, or so many of them as should be sufficient for those purposes, should have taken effect; it was by the said several acts of the seventh, eighth, and twelfth years of her said late Majesty's reign, or some of them, enacted, That the lord treasurer, or three or more of the commissioners of the treasury for the time being, should make out, or cause to be made out, other Exchequer bills, for so much as should be computed to be due at the respective quarter days therein mentioned (over and above what should have been applied out of the subsidies, duties, and sums of money aforesaid, for the said interest, and for such allowance of three pounds per centum per annum, and for the said yearly sum of eight thousand pounds respectively) and that such quarterly bills should bear the like interest of two pence per centum per diem, and the said governor and company should have the like allowance of three pounds per centum per annum, for circulating thereof: and whereas in and by the said first mentioned act of the seventh year of her said late Majesty's reign, certain duties were granted, continued, or made payable to her Majesty, her heirs and successors for ever, that is to say, the duties called the two thirds of a subsidy of tonnage and poundage therein mentioned, which were to take effect, and did take effect by that act, from the seventh day of March, one thousand seven hundred and eleven, certain duties upon coffee, cocoa-nuts, chocolate, cocoa-paste, tea, nutmegs, cinnamon, cloves, mace, pictures, and muslins, and certain increased duties upon coffee, cocoa-nuts, chocolate, cocoa-paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and certain further rates or duties upon all white callicoes, porcelain, commonly called China ware, and drugs; all which were to take effect, and did take effect by the act last mentioned, from the twenty third day of June, one thousand seven hundred and fourteen; and one half of another subsidy of tonnage and poundage therein mentioned, which was

to take effect, and did take effect by the same act, from and after the last day of July, one thousand seven hundred and fourteen; and by the said act of the twelfth year of her said late Majesty's reign, all the said duties so granted, continued, or made payable for ever, together with the surplus which should from time to time arise of or from the other half of the subsidy of tonnage and poundage last mentioned (over and above eighty thousand pounds per annum, formerly charged thereupon for payment of annuities) and divers arrears and other sums of money or revenues, more largely described in the said first mentioned act of the seventh year of her Majesty's reign, are made a general fund or security, and appropriated as well for satisfying and paying, from time to time, all the monies which should be due or payable for interest, after the rate of two pence per centum per diem, and for the said allowance of three pounds per centum per annum, for all the bills made out, or to be made out, upon the said act of the twelfth year, or any the former acts before mentioned, and all the monies which should grow due upon the said yearly sums of forty five thousand pounds, and eight thousand pounds, as also for or towards raising such a yearly sum as is after mentioned, for paying off and cancelling all the said bills: and by the said act of the twelfth year of her Majesty's reign, it was enacted, That after paying, or reserving sufficient to pay, from time to time, so much as should be grown due, or demandable for the said interest of two pence per centum per diem, and allowance of three pounds per centum per annum, then the monies which should, from time to time, be grown due to the said governor and company, and their successors, upon their said other yearly allowances of eight thousand pounds, and forty five thousand pounds, from the respective times therein mentioned, should quarterly be paid out of the monies arising by the said duties and revenues; and that after paying, or reserving sufficient to pay, so much as should, from time to time, be incurred and grown due, for and upon the said interest, after the rate of two pence per centum per diem, and the said several allowances after the rate of three pounds per centum per annum, eight thousand pounds per annum, and forty five thousand pounds per annum, (which were always to be preferred in point of payment) the full and entire yearly sum of two hundred and seventy thousand nine hundred ninety nine pounds seven shillings, (comprehending therein the yearly sum of two hundred thousand pounds mentioned in the said former acts, or some of them) or so much of the said yearly sum of two hundred and seventy thousand nine hundred ninety nine pounds seven shillings, as the remainder of the said fund should from time to time produce for that purpose, should be, and is thereby appropriated for paying off all the principal money contained and to be contained in all and every the Exchequer bills, made forth, and to be made forth, by or in pursuance of that and the said former acts, or any of them, and for cancelling the same, until all the said bills shall be discharged and cancelled; and by the same act it was provided and enacted, That from and after the complete paying off and discharging all the principal and interest which should be due on the said Exchequer bills issued and to be issued in pursuance of that and the said other acts, and cancelling all the same bills, and full satisfaction made of all arrearages (if any should be then due) as well of the said allowance after the rate of three pounds per centum per annum, as also of the said yearly sums of forty five thousand pounds, and eight thousand pounds, or either of them, then, and not till then, the several subsidies, duties and revenues, settled or appropriated, as well for payment of the said interest of two pence per centum per diem, and the said allowance after the rate of three pounds per centum per annum, and the said yearly sums of forty five thousand pounds, and eight thousand pounds, as also for raising the said yearly sum of two hundred and seventy thousand nine hundred ninety nine pounds and seven shillings, and every of them, should be understood to be redeemed by parliament, and should not be issued, paid, or applied to any use, intent, or purpose whatsoever, without the authority of parliament; as in and by the several acts above recited or mentioned (amongst divers other clauses, matters and things therein contained) relation being thereunto respectively had, may more fully appear: and whereas all the bills which were issued upon the said several acts (including the quarterly bills before mentioned) did amount in the whole to four millions

Additional
revenue for
the civil go-
vernment.

120,000l. per
annum to be
applied for the
service of the
household, &c.

910,000l. for
publick ser-
vices.

millions six hundred seventy six thousand eight hundred and twelve pounds and ten shillings; and since the said duties or revenues have taken effect, as many of the bills so issued, as amounted to one hundred and fifteen thousand seven hundred eighty seven pounds and ten shillings, have been (pursuant to the said act of the twelfth year of her late Majesty's reign) paid off and cancelled, so that the bills made forth upon the said several acts which are standing out, or do remain uncanceled or undischarged, upon the eleventh day of July, one thousand seven hundred and fifteen, do amount to the sum of four millions five hundred sixty-one thousand and twenty-five pounds, or thereabouts: and whereas we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being justly sensible of the inestimable blessings which your subjects do enjoy under your Majesty's auspicious government, and the good prospect of continuing those blessings to your said subjects, and their posterities, under your Majesty and your royal offspring, are desirous that a sufficient provision may be settled by the most easy and effectual ways and means, for enabling your Majesty to support the dignity of the crown, and to make an honourable provision for your royal family, and have therefore resolved, that there be granted to your Majesty, during your life, (which God long preserve) an additional revenue of one hundred and twenty thousand pounds per annum, which, together with the neat produce of the branches, settled for the uses of your Majesty's civil government by the late act of parliament in that behalf, may make up the clear yearly sum of seven hundred thousand pounds, for the service of your Majesty's household and family, and other your necessary expences and occasions: and your said commons of Great Britain are also desirous, That a sum not exceeding nine hundred and ten thousand pounds may be raised, (by the like easy and effectual ways and means) as part of the necessary supply by them granted for the service of your Majesty's navy and forces, and other your Majesty's publick occasions: and your Majesty's said commons finding, that upon enlarging or augmenting the said present fund and security of the said governor and company of the bank of England, by such additional revenues and incomes as are herein after granted, continued, and appropriated, and making such enlarged or augmented fund and security liable, in the first place, to satisfy all monies which shall from time to time be incurred and grown due, as well for and upon the said interest of two pence per centum per diem, as the said allowance of three pounds per centum per annum; and in the next place, to satisfy all monies which shall from time to time be incurred and grown due for and upon the said other allowances of forty-five thousand pounds per annum, and eight thousand pounds per annum, (the said interest and several allowances being always to be preferred in payment, as aforesaid, according to the tenor and true meaning of this and the said former acts) they the said governor and company of the bank of England are willing, for accommodating your Majesty's affairs, that out of the residue or remainder of such enlarged or augmented fund, the yearly sum of one hundred and twenty thousand pounds, by quarterly payments, shall and may be taken and applied for the service of your Majesty's household and family, and other your necessary expences and occasions; and that after paying, or reserving sufficient to pay, such monies as shall from time to time be incurred and grown due, for or upon the said yearly sum of one hundred and twenty thousand pounds, then the further yearly sum of fifty-four thousand six hundred pounds, by like quarterly payments, shall and may be taken and applied out of the said residue or remainder of the said enlarged or augmented fund, in order to raise any sum or sums of money, not exceeding nine hundred and ten thousand pounds, for such publick services, as aforesaid; and that after paying, or reserving sufficient to pay, so much as shall, from time to time, be incurred and grown due for or upon the said yearly sums of one hundred and twenty thousand pounds, and fifty-four thousand six hundred pounds, and either of them, out of the said residue or remainder of such enlarged or augmented fund, then the aforesaid yearly sum of two hundred and seventy thousand nine hundred ninety-nine pounds and seven shillings, or so much thereof as the said residue or remainder of such enlarged or augmented fund shall, from time to time, produce for that purpose, shall and may be appropriated for paying off all the principal money contained in all

and every the said Exchequer-bills remaining, and which shall from time to time remain uncanceled or undischarged, and for cancelling the same, until all the said bills shall be cancelled and discharged. Provided always, That in case at any time or times there shall happen to be any deficiency or deficiencies to make good the payments of the original fund of one hundred thousand pounds per annum of the said governor and company, specified in the said first mentioned act of the seventh year of her late Majesty's reign, and of their yearly annuity of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence, in the same act specified, or either of them, then and so often, all and every such deficiency and deficiencies shall and may, from time to time, be satisfied and made good out of the said residue or remainder of such enlarged or augmented fund, as aforesaid, with preference to any issues thereafter to be made for cancelling any of the said Exchequer-bills: now for the making up, settling and establishing a good, sure, and complete fund, sufficient to answer all the ends and purposes by this act intended, by making all the payments which shall, from time to time, be incurred or grown due (in the order and course hereby prescribed) as well for and upon the said interest, and several allowances before mentioned, as for and upon the said yearly sums of one hundred and twenty thousand pounds, and fifty-four thousand six hundred pounds, and by making good such deficiencies as shall or may happen, as aforesaid, and by producing a yearly sum to be applied quarterly, for or towards the cancelling and discharging the said bills; we your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do humbly beseech your Majesty that it may be enacted and declared; and be it enacted and declared, by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the aforesaid duties, called the two thirds of a subsidy of tonnage and poundage, and the said duties upon coffee, cocoa-nuts, chocolate, cocoa-paste, tea, nutmegs, cinnamon, cloves, mace, pictures, and muslins, and the said increased duties upon coffee, cocoa-nuts, chocolate, cocoa-paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and the said further rates or duties upon all white calicoes, porcelain, commonly called China ware, and drugs, and the aforesaid half subsidy of tonnage and poundage, which were all granted to her said late Majesty, her heirs and successors for ever, by the said first mentioned act of the seventh year of her reign, and the excess or surplus, which shall from time to time arise by the said other moiety or half of the said subsidy of tonnage and poundage, which was granted for the term of ninety six years, from the last day of July, one thousand seven hundred and twelve, and charged with eighty thousand pounds per annum, for payment of annuities, and all other revenues, remains and arrears whatsoever, which by the said act of the twelfth year of her said late Majesty's reign were appropriated for payment of interest and allowances relating to the Exchequer bills, or towards cancelling the same, subject to such redemption as was thereby prescribed, shall be, and shall be deemed and taken, and are hereby enacted and declared to be part of the general fund and security by this act established and intended to be established, for all the uses and purposes in this act expressed, and shall be subject to such redemption as in this act is prescribed, and not otherwise; and no former acts, or any of them, or any clause, matter or thing in them, contrary to the contrary in any wise notwithstanding.

II. And to the end there may be no failure or defect in the said general fund hereby intended to be established, his Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, have given and granted, and by this act do give and grant to his Majesty, his heirs and successors for ever, the several additional revenues and incomes herein after more particularly expressed, and do most humbly beseech his Majesty, that it may be enacted; and be it enacted by the authority aforesaid, in manner following, that is to say, Whereas by an act of parliament of the sixth year of her said late Majesty's reign, intituled, 6 Ann. c. 11. for continuing one half part of the subsidies of tonnage and poundage, and other

Deficiencies how to be made good.

The two thirds subsidy, the duties on coffee, &c. and the one half subsidy, 7 Ann. c. 7. shall be part of the general fund for the uses of this act.

Additional duties on French goods, 7 Ann. c. 7.

Miscellaneous duties, 7 Ann. c. 7.

6 Ann. c. 11.

Duties on
wines and
merchandizes.

Other duties upon wines, goods, and merchandizes imported, which were granted to the crown in the twelfth year of the reign of King Charles the Second, and for settling a fund thereby, and by other ways and means, for payment of annuities, not exceeding eighty thousand pounds per annum, to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and eight, and other uses therein expressed, it was enacted, That there should be raised and levied, for and upon all wines, goods, and merchandizes, which at any time or times, from and after the said last day of July, one thousand seven hundred and twelve, within or during the term of ninety six years, from thence next and immediately ensuing, should be imported or brought into Great Britain, one moiety or half-part of the subsidies, duties, and sums of money therein mentioned, or thereby referred to; (except as therein is excepted): now it is hereby enacted by the authority aforesaid, That there shall be raised, levied, collected and paid to his Majesty, his heirs and successors for ever, for and upon all wines, goods, and merchandizes, which at any time or times, from and after the determination of the said term of ninety six years, shall be imported or brought into Great Britain, the like moiety or half-part of the like subsidies, duties, and sums of money (except as in and by the said act of the sixth year of her late Majesty's reign, or any other act or acts of parliament in relation to the said half-subsidy, is excepted) and shall be collected, levied, and paid, by such ways and means, and under such penalties and forfeitures, and subject to such drawbacks and allowances, and in such manner and form, as by the said act of the sixth year of her Majesty's reign, or any other act relating thereunto, is prescribed, for raising and levying the said half-subsidy, during the term aforesaid; and that all the monies which, after the determination of the said term of ninety six years, shall arise, of or for the said moiety or half-part of the said subsidy and duties hereby intended to be continued, and all the arrears of the said half-subsidy which shall or may arise by virtue of the grant thereof, during the term aforesaid, after all the annuities and payments charged thereupon shall be fully paid off and determined, or money sufficient shall be reserved for that purpose (the necessary charges of management always excepted) shall be brought and paid, from time to time, into the receipt of the Exchequer, for the purposes in this act expressed, and subject to such redemption as is hereby prescribed concerning the same.

Additional
duties on
French goods,
7 & 8 W. 3.
c. 20.

Made perpe-
tual.

III. And whereas by an act of parliament made and passed in the seventh year of the reign of his late majesty King William the Third, (of glorious memory) intituled, An act for granting to his Majesty an additional duty upon all French goods and merchandizes, certain additional duties were laid on French wines, brandy, vinegar, and other goods of the growth, product, or manufacture of France, imported from and after the twenty eighth day of February, one thousand six hundred ninety six, for the term of one and twenty years, and from thence to the end of the next session of parliament; be it further enacted by the authority aforesaid, That the said additional duties upon French wines, goods and merchandizes, imposed by the act last mentioned, after the determination of that act, shall have continuance, and be paid and payable to his Majesty, his heirs and successors for ever, and shall be collected, levied, and paid, by such ways and means, and subject to such penalties and forfeitures, and in such manner and form, as the said additional duties by the act last mentioned, or by any other act relating thereunto, are appointed to be raised or levied; and that all the monies which, from and after the feast day of Saint Michael the Archangel, in the year of our Lord one thousand seven hundred and fifteen, shall arise of or for the said additional duties upon French wines, goods, and merchandizes, by virtue of the said act of the seventh year of the reign of King William the Third, or by virtue of the present act, except the necessary charges of raising and paying the same, shall be brought and paid, from time to time, into the receipt of the Exchequer.

7 W. 3. c. 20.

quer, for the purposes in this act expressed, and subject to such redemption as is hereby prescribed concerning the same.

IV. And it is hereby also enacted by the authority aforesaid, That all the monies which, from and after the said feast day of Saint Michael the Archangel, in the year of our Lord one thousand seven hundred and fifteen, shall arise by the duties which in and by an act of parliament made and passed in the five and twentieth year of the reign of King Charles the Second, (of blessed memory) intituled, *An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade*, were granted to his Majesty, his heirs and successors for ever, commonly called *The plantation duties*, (the necessary charges of raising and paying the same excepted) shall also be brought and paid, from time to time, into the said receipt of Exchequer, for the purposes in this act expressed, and be liable to such redemption as is herein-after prescribed in that behalf.

Plantation duties,

25 Car. 2. c. 7.

V. And be it likewise enacted by the authority aforesaid, That the several and respective duties, which in and by an act of parliament made in the ninth year of the reign of her said late majesty Queen Anne, intituled, *An act for laying a duty upon hops*, were imposed upon all hops, which at any time or times within or during the term of four years, reckoned from the first day of June, one thousand seven hundred and eleven, should be imported or brought into the kingdom of Great Britain, and for and upon all hops growing in Great Britain, which, at any time or times within or during the said term of four years, should be cured and made fit for use, (which duties by an act of the present session of parliament are continued until the first day of August, one thousand seven hundred and fifteen) shall be and are hereby further continued, and shall be paid and payable to his Majesty, his heirs and successors for ever, for and upon all hops which, at any time or times from and after the last day of July, one thousand seven hundred and fifteen, shall be imported or brought into the kingdom of Great Britain, and for and upon all hops growing and to grow in Great Britain, which, at any time or times after the said last day of July, one thousand seven hundred and fifteen, shall be cured and made fit for use; the same duties to be charged, ascertained, secured, collected, levied, and paid, by such rules, ways, means, and methods, and with such drawbacks and allowances, and under such penalties and forfeitures, and in such manner and form, as the said duties on hops by the two acts last mentioned, or either of them, or by any other act or acts of parliament thereby referred unto, were enacted or directed to be charged, ascertained, secured, collected, levied, and paid; and that all and every the clauses, powers, directions, penalties, and forfeitures, provisos, matters, and things, contained in the said former acts concerning hops, or either of them, for securing, raising, or levying the duties on hops thereby granted or continued, or for encouraging the exportation of British hops for Ireland, or for restraining the use of bitter ingredients instead of hops, or touching or concerning hops of foreign growth, or otherwise relating to hops, shall be and are hereby revived, and shall continue for ever in full force and vigour, for securing, raising, and levying the duties upon hops, hereby granted and continued, and for encouraging the exportation of British hops to Ireland, and for restraining the use of bitter ingredients instead of hops, and for all other purposes whatsoever in relation to hops, as if the same clauses, powers, directions, penalties, and forfeitures, provisos, matters, and things, were particularly repeated and again enacted in the body of this present act; and that all the monies which, from and after the said last day of July, one thousand seven hundred and fifteen, shall arise of or for the said duty upon hops hereby granted or continued, (except the necessary charges of raising and paying the same) shall likewise be brought and paid, from time to time, into the receipt of the Exchequer, for the purposes by this act appointed, and subject to such redemption as is by this act prescribed in relation thereunto.

Duty on hops, 9 Annæ, c. 12. continued for ever.

9 Annæ, c. 12.

After 10 Sept.
1715, master
of ship, carry-
ing hops to
Ireland, to
take a dupli-
cate of his
content from
the collector,
&c. in Eng-
land,

to be deliver-
ed to the pro-
per officer in
Ireland on
oath,
on forfeiture
of the hops,
and 10s. per
lb.

VI. *And whereas by the said act of the ninth year of her said late Majesty's reign, intituled, An act for laying a duty upon hops, it is therein (among other things) enacted, That no person shall import, or cause to be imported, into Ireland from Flanders, or any other parts whatsoever, (other than from Great Britain) any hops whatsoever; nevertheless great quantities of foreign hops have been carried into Ireland, and there landed from Flanders, or other parts, (other than from Great Britain) to the great prejudice of his Majesty's revenue, and discouragement of the trade of British hops: for prevention of the like abuses for the future; be it enacted by the authority aforesaid, That from and after the tenth day of September, in the year of our Lord one thousand seven hundred and fifteen, the master of every ship or vessel, which shall carry any hops whatsoever to Ireland, shall take from the collector or comptroller of the port in Great Britain (where he shall lade any hops) a duplicate of his content in writing of all the hops taken or laden on board his ship or vessel, before he be permitted to sail out of the port, under the hand and seal of such collector or comptroller of the said port in Great Britain, which said duplicate shall be delivered to the master of every such ship or vessel, without fee or reward; and that every such master of such ship or vessel shall deliver, upon oath, such duplicate to the officer of the customs in such port in Ireland, where such ship or vessel shall arrive, and intends to unlade, before he be permitted to land any hops; and that in case any hops shall be unladen or landed in any part of Ireland before such duplicate is produced to the officer, collector, or comptroller, as aforesaid, all such hops, and ten shillings for every pound weight of the same, shall be forfeited; one moiety to his Majesty, his heirs and successors, the other moiety to the officer or officers, or any other person or persons who shall seize or sue for the same in any of his Majesty's courts of record in Dublin, to be recovered by action, bill, plaint, or information, wherein no essoin, protection, privilege, or wager of law shall be allowed, or any more than one imparlance.*

4 Ann. c. 6.

VII. *And whereas by an act of parliament made in the fourth year of the reign of her said late Majesty, intituled, An act for continuing an additional subsidy of tonnage and poundage, and certain duties upon coals, culm, and cynders, and additional duties of excise, and for settling and establishing a fund thereby, and by other ways and means, for payment of annuities, to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and six, and other uses therein mentioned, a certain additional subsidy of tonnage and poundage, commonly called The one third subsidy, payable for and upon all wines, goods and merchandizes imported, and thereby granted for the term of ninety eight years, which commenced from the eighth day of March, in the year of our Lord one thousand seven hundred and five, and the particular rates and duties of excise thereby granted for the term of ninety five years, from the seventeenth day of May, one thousand seven hundred and thirteen, with other monies therein mentioned, are appropriated and made liable to the payment of certain annuities purchased thereupon, not exceeding one hundred eighty four thousand two hundred forty two pounds, fourteen shillings per annum, for ninety nine years, reckoning from Lady-day, one thousand seven hundred and six, and payable at the receipt of the Exchequer, and the overplus monies which might arise yearly upon that act, were afterwards enacted to be justly and duly computed at Lady-day yearly, or within six days after: and by an act of parliament made in the fifth year of her said late Majesty's reign, intituled, An act for continuing the duties on low wines, and spirits of the first extraction, and the duties payable by hawkers, pedlars, and petty chapmen, and part of the duties on stamp vellum, parchment, and paper, and the late duties on sweets, and the one third subsidy of tonnage and poundage, and for settling and establishing a fund thereby, and by the application of certain overplus monies, and otherwise, for payment of annuities, to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and seven, and other uses therein expressed, certain duties upon low*

5 Ann. c. 19.

wines, and spirits of the first extraction, thereby continued from the three and twentieth day of June, one thousand seven hundred and ten, for the term of ninety six years from thence next ensuing, and certain duties payable by hawkers, pedlars, petty chapmen, and others therein mentioned, and thereby continued for the like term of years, and such of the duties upon stamp vellum, parchment, and paper, as are therein mentioned, and thereby continued for the term of ninety six years, which commenced from the last day of July, one thousand seven hundred and ten, and the duties upon sweets, thereby laid for the term of ninety nine years, from the four and twentieth day of March, one thousand seven hundred and six, and the said subsidy called The one third subsidy, by the same act granted and continued for one whole year, to commence from the expiration of the said ninety eight years therein granted by the said former act, and all the overplus monies of the subsidies, rates, duties, and other monies contained in the said act of the fourth year of her said late Majesty's reign, after paying, or reserving sufficient to pay, so much as should be incurred or grown due upon the said annuities, by virtue of that act, at or before every feast of the annunciation of the blessed virgin Mary respectively, (the necessary charges of paying and accounting for the same annuities purchased thereupon, being excepted) are appropriated and made liable to the payment of certain annuities purchased upon the said act of the fifth year of her said late Majesty's reign, not exceeding in the whole the sum of seventy two thousand one hundred eighty seven pounds, ten shillings per annum, for ninety nine years, from the five and twentieth day of March, one thousand seven hundred and seven, payable also at the said receipt of Exchequer: and thereby it was provided, that at the end of any year of the said term of ninety nine years, for which the said annuities upon the said act of the fifth year of her said late Majesty's reign were to be purchased, (the first computation to be made at Lady-day, one thousand seven hundred and eight, or within six days after) the monies arising at the Exchequer within such year by the said rates, duties, subsidies, overplus monies, and other monies thereby appropriated for payment of annuities pursuant to that act, should exceed all the monies then due for or upon the same annuities, and all arrears thereof then incurred, the excess or surplus should be disposeable from time to time for the publick use and service: and by an act of parliament made in the sixth year of her said late Majesty's reign, intituled, An act for raising a further supply to her Majesty for the service of the year one thousand seven hundred and eight, and other uses, by sale of annuities, charged on a fund not exceeding forty thousand pounds per annum, to arise by appropriating several surplusses, and by granting further terms in the duties on wines, and on hawkers, pedlars, and petty chapmen, the stamp duties, the one third subsidy, the duty on sweets, and one of the branches of excise, and by making other provisions in this act mentioned, a certain fund or sum not exceeding forty thousand pounds per annum, is charged upon and payable out of all the overplus or surplus monies of the said rates, duties, subsidies, and surplusses, settled for payment of the said several annuities, purchased upon the said several acts of the fourth and fifth years of her said late Majesty's reign respectively, which should from time to time remain, after satisfying or reserving in the Exchequer, sufficient to satisfy so much as shall be incurred or grown due, from time to time, upon those annuities, and every of them, and which by the said act of the fifth year of her said late Majesty's reign were left to be disposed, from time to time, for the publick use and service, as aforesaid, and is also charged upon, and payable out of, all the overplus monies of the rates and duties of excise, granted by an act of parliament made in the fourth year of the reign of their late Majesties King William and Queen Mary, of glorious memory, intituled, An act for granting to their Majesties certain rates and duties of excise upon beer, ale, and other liquors, for securing certain recompenses and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds, towards carrying on the war against France, for the term of ninety nine years, from the five and twentieth day of January, one thousand six hundred ninety two, and by that

4 Ann. c. 6.

5 Ann. c. 19.

6 Ann. c. 5.

5 Ann. c. 19.

6 Ann. c. 5.

and other acts relating thereunto, made liable to the payment of annuities, with benefit of survivorship, and other annuities charged thereupon; which overplus of the rates and duties of excise last mentioned, is by the said act of the sixth year of her said late Majesty's reign, directed to be computed on the twenty fourth day of June, yearly: and by the same act of the sixth year of her late Majesty's reign, the aforesaid duties upon low wines, or spirits of the first extraction, are continued from the expiration of the said term of ninety six years before granted therein, for one whole year from thence next ensuing; and the said duties payable by hawkers, pedlars, petty chapmen, and others, as aforesaid, are continued from the expiration of the said term of ninety six years before granted therein, for the like term of one year from thence next ensuing; and such of the duties upon vellum, parchment, and paper, as are therein mentioned, are continued from the expiration of the said term of ninety six years before granted therein, for the like term of one whole year from thence next ensuing; and the said subsidy, called The one third subsidy, (which was continued for one year from the expiration of a term of ninety eight years, as aforesaid) is further continued from the expiration of the said one year, for one year more from thence next ensuing; and the said duty upon sweets made for sale, is continued from the expiration of the said term of ninety nine years formerly granted therein, for the term of two years from thence next ensuing; and the rates and duties of excise last mentioned are continued from the expiration of the said term of ninety nine years formerly granted therein, for the further term of fifteen years from thence next ensuing; and by the said act of the sixth year of her late Majesty's reign, it was enacted and declared, That the said overplus monies of the said rates, duties, subsidies, and funds, settled for payment of the said several annuities purchased upon the

4 Ann. c. 6.

5 Ann. c. 19.

said several acts of the fourth and fifth years of her said late Majesty's reign respectively, and the said overplus monies of the said rates and duties of excise, granted in the said fourth year of their said late Majesties reign, and the several grants made of the said duties upon low wines, or spirits of the first extraction, and of the said duties to be paid by hawkers, pedlars, and petty chapmen, and of the said duties upon vellum, parchment, and paper, and of the said additional subsidy, severally, for the further term of one year, as aforesaid, and of the said duties upon sweets for two years, and of the said particular rates of excise for fifteen years, as aforesaid, and other monies therein mentioned, or so much thereof as should be sufficient for making up the said fund, not exceeding forty thousand pounds per annum, are and shall be liable and appropriated thereunto, in order to answer the payment of the annuities purchased on that act for ninety nine years, reckoned from the five and twentieth day of March, one thousand seven hundred and eight, payable likewise at the said receipt of Exchequer: and by the same act of the sixth year of her late Majesty's reign, it is provided, That if at the end of any year of the said term of ninety nine years, for which the said annuities upon that act were to be purchased, (the first computation to be made at Lady-day, one thousand seven hundred and nine, or within six days after) the monies arising at the Exchequer within such year, by that act chargeable to make good the said yearly fund not exceeding forty thousand pounds, (except as therein is excepted) should exceed all the monies which at every such feast day should be due, for or upon the same annuities, and all arrearages thereof, so that there should be an excess or surplus remaining in the Exchequer, such excess or surplus should be disposeable, from time to time, for the publick use and service, and not otherwise, as by the said several acts of the fourth, fifth, and sixth years of her said late Majesty's reign (relation being thereunto respectively had) may more fully appear: now it is hereby further enacted and declared by the authority aforesaid, That all the surplus monies which, upon any computation or computations to be made after the twenty ninth day of September, in the year of our Lord one thousand seven hundred and fifteen, pursuant to the said annuity act of the sixth year of her late Majesty's reign, shall from time to time, or at any time or times, appear to be or remain in the said receipt of Exchequer, over and above so much as shall be sufficient

6 Ann. c. 5.

All the surplus monies of the annuity acts of 5, 6 Ann. shall be appropriated for the uses of this act.

to discharge all monies then incurred and grown due for or upon the said annuities and payments charged thereupon by the said several acts of the fourth, fifth, and sixth years of her said late Majesty's reign, and over and above so much as pursuant to the true meaning of those acts, or any of them, is to be reserved for payment of any of the annuities thereupon purchased, (which surplus monies were intended by the said act of the sixth year of her said late Majesty's reign, to be disposed, from time to time, for the publick use and service, and not otherwise) and all the arrears of the said duties and revenues charged with the said annuities and payments by the same acts of the fourth, fifth, and sixth years of her late Majesty's reign, which shall or may arise by virtue of the grants thereof, for the several terms aforesaid, after all the annuities and payments charged thereupon shall be expired, determined, and fully discharged and paid off, shall from time to time be set apart, and the same are hereby appropriated, and shall be issued and applied to and for the several uses and purposes in this present act declared of and concerning the same, and to none other use, intent, or purpose whatsoever, subject nevertheless to such redemption as is herein-after provided in that behalf.

4 Ann. c. 6.
5 Ann. c. 19.
6 Ann. c. 5.

VIII. And whereas the duties and revenues contained in the said acts of the fourth, fifth, and sixth years of her said late Majesty's reign, whereupon the said surplus or overplus monies are, from time to time, to arise for the uses and purposes in this act intended, are temporary, being granted only for such terms of years as are before mentioned: now, for the better establishing a sure and lasting fund to answer all the said uses and purposes hereby intended, subject nevertheless to such redemption as is hereby prescribed; be it further enacted by the authority aforesaid, That such or the like additional subsidy of tonnage and poundage, and other duties commonly called *The one third subsidy*, which by the said act of the fourth year of her said late Majesty's reign, was granted or continued for the term of ninety eight years, from the eighth day of *March*, one thousand seven hundred and six, and by the said act of the fifth year of her said late Majesty's reign, was continued for one year, to take effect after the expiration of the said term of ninety eight years, and by the said act of the sixth year of her late Majesty's reign was further continued for one year, to take effect after the expiration of the said term of one year last before mentioned, shall, after the expiration of the said several terms so granted therein, have further continuance, and be paid and payable to his Majesty, his heirs and successors for ever: and that such or the like rates and duties of excise, which by the said act of the fourth year of her late Majesty's reign were granted for the term of ninety five years, commencing from the seventeenth day of *May*, one thousand seven hundred and thirteen, shall, after the expiration of the said term of ninety five years granted therein, have continuance, and be also paid and payable to his Majesty, his heirs and successors for ever: and that such and the like duties upon low wines, or spirits of the first extraction, as by the said act of the fifth year of her late Majesty's reign were granted and continued for the term of ninety six years, from the three and twentieth day of *June*, one thousand seven hundred and ten, and by the said act of the sixth year of her late Majesty's reign were continued for one year, to take effect after the expiration of the term of ninety six years last mentioned, shall, after the expiration of the said several terms so granted therein, have further continuance, and be likewise paid and payable to his Majesty, his heirs and successors for ever: and that all and every such and the like duties and sums of money to be paid by every hawker, pedlar, petty chapman, and others described in a former act of parliament for licensing hawkers and pedlars, and all the powers for granting such licences, which by the said act of the fifth year of her late Majesty's reign were granted for the term of ninety six years, from the three and twentieth day of *June*, one thousand seven hundred and ten, and by the said act of the sixth year of her late Majesty's reign were continued for one year, to take effect after the expiration

The one third subsidy 4 Ann. c. 6. continued for ever.

5 Ann. c. 19.

6 Ann. c. 5.

Duties of excise, 4 Ann. c. 6.

Duties on low wines, &c. 5 Ann. c. 19.

6 Ann. c. 5.

Duties on hawkers and pedlars, 5 Ann. c. 19.

Duties on vellum, &c.
5 Ann. c. 19.

Duties on sweets, 5 Ann.
c. 19.

6 Ann. c. 5.

Which of the
said duties
shall extend to
Scotland.

All further
provisions by
acts of parlia-
ment to take
place.

The money to
be brought
into the Ex-
chequer.

expiration of the term of ninety six years last mentioned, shall, after the expiration of the said several terms so granted therein, have further continuance, and be also paid and payable to his Majesty, his heirs and successors for ever: and that such of the duties upon vellum, parchment, and paper, as by the said act of the fifth year of her late Majesty's reign were continued for the term of ninety six years, from the last day of *July*, one thousand seven hundred and ten, and by the said act of the sixth year of her late Majesty's reign were continued for one year, to take effect after the expiration of the term of ninety six years last mentioned, shall, after the expiration of the said several terms so granted therein, have further continuance, and be paid and payable to his Majesty, his heirs and successors for ever: and that the duties upon sweets made for sale, which by the said act of the fifth year of her said late Majesty's reign were granted for the term of ninety nine years, from the four and twentieth day of *March*, one thousand seven hundred and six, and by the said act of the sixth year of her late Majesty's reign were continued for two years, to take effect after the expiration of the term of ninety nine years last mentioned, shall, after the expiration of the said several terms so granted therein, have further continuance, and be paid and payable to his Majesty, his heirs and successors for ever: and that the several rates and duties of excise, which by the said act of the fourth year of the reign of their late majesties King *William* and Queen *Mary*, were granted for the term of ninety nine years, from the five and twentieth day of *January*, one thousand six hundred ninety two, and were by the said act of the sixth year of her late Majesty's reign continued for the term of fifteen years, to take effect after the said ninety nine years last mentioned, shall, after the expiration of the several terms so granted therein, have further continuance, and be paid and payable to his Majesty, his heirs and successors for ever: and that the said several subsidies, rates, and duties by this act made perpetual, as aforesaid, when and as the same respectively shall take effect, by virtue of this act, shall be raised and levied by such rules and methods, and under such penalties and forfeitures, and with such distribution of the same penalties and forfeitures, and subject to such power of mitigation, and with such respective drawbacks, allowances, and repayments, and in such manner and form, as the like duties granted or continued by the said former acts now in being respectively are prescribed, enacted, or appointed to be raised or levied.

IX. And it is hereby declared, That where any of the above mentioned duties now in being, or any proportions thereof, do extend to that part of *Great Britain* called *Scotland*, by virtue of any of the acts which granted the same, or by virtue of the late act of union, in all such cases the same respective duties hereby intended to be made perpetual, shall be understood to extend to *Scotland* in like manner.

X. Provided always, and it is hereby enacted, That in all cases where any further or other provision or alteration is made by any other act or acts of parliament now in being, touching or concerning any the subsidies, rates, and duties, which were granted for certain terms, as aforesaid, such other provisions and alterations shall be observed and take place, in relation to the subsidies, rates, and duties, by this act intended to be made perpetual.

XI. And be it enacted by the authority aforesaid, That all the monies arise by the said subsidies, rates, and duties, by this act made perpetual, as aforesaid, when and as the same respectively (after the expiration of the respective terms formerly granted, as aforesaid) shall take effect, by virtue of this present act, (the necessary charges of raising the same excepted) shall likewise, from time to time, be brought into the said receipt of Exchequer for the uses and purposes in this act expressed; nevertheless, the said duties and revenues hereby made perpetual, and the application thereof to the uses and purposes by this act intended, shall be subject and liable to such redemption as is herein-after prescribed in that behalf.

XIII. A

XIII. And it is hereby further enacted by the authority aforesaid, That all other publick monies which, from and after the said feast of Saint *Michael* the Archangel, in the year of our Lord one thousand seven hundred and fifteen, shall come and be brought into the said receipt of Exchequer, not being appropriated or appointed to any use or uses, by any act or acts of parliament made or to be made, and not being monies arising from any branch or branches of revenue, appointed or to be appointed for the service of his Majesty's civil government, or the expences thereunto belonging, shall likewise be set apart, issued, and applied, to and for the uses and services in and by this present act declared and intended, and to no other use or purpose whatsoever.

All publick monies not appropriated shall be applied to the uses of this act.

XIV. Provided always, and it is hereby enacted and declared by the authority aforesaid, That nothing in this act contained shall hinder or obstruct, or be construed to hinder or obstruct, the making good any deficiency or deficiencies, which at any time or times shall happen of or in the yearly fund of one hundred and sixteen thousand five hundred seventy three pounds, twelve shillings, mentioned in an act of parliament of the first year of his Majesty's reign, intituled, *An act for rectifying mistakes in the names of the commissioners for the land-tax for the year one thousand seven hundred and fourteen; and for raising so much as is wanting to make up the sum of fourteen hundred thousand pounds, intended to be raised by a lottery for the publick service in the said year,* but that every such deficiency shall and may be made good and satisfied out of any publick unappropriated monies, as if this act had never been made; any thing herein contained to the contrary notwithstanding.

Proviso for the deficiencies of the act 1 Geo. 1.

1 Geo. 1. Stat. 1. c. 2.

XV. And be it enacted and declared by the authority aforesaid, That all the said subsidies, duties, and revenues, which by the said act of the twelfth year of her said late Majesty's reign, were appropriated for paying of interest and allowances relating to the Exchequer bills, issued upon that and the said former acts in that behalf, or towards cancelling the same, and all arrears thereof, and the several additional revenues and incomes by this act granted or continued, for the uses and purposes hereafter in and by this act expressed or intended, and all surplus monies, arrears, and other monies whatsoever by this act directed to be brought into the receipt of Exchequer, or to be set apart or applied to or for the same uses and purposes as aforesaid, and likewise the overplus monies of the yearly sum of seven hundred thousand pounds herein-after mentioned, from time to time arising, are and shall be the general or aggregate fund and security for satisfying and paying all monies which are, and from time to time shall be incurred and grown due or payable for interest, after the rates of two pence *per centum per diem*, and for the said allowance of three pounds *per centum per annum*, for all the Exchequer bills above mentioned, or such of them as shall from time to time be uncanceled or undischarged; and all the monies which are or shall be grown due, from time to time, upon the said sums of forty five thousand pounds *per annum*, and eight thousand pounds *per annum*, for so long time as those yearly sums are to continue or be payable; and for supplying to his Majesty, during his life, (which God long preserve) the yearly sum of one hundred and twenty thousand pounds, from the feast of Saint *Michael* the Archangel, in the year of our Lord one thousand seven hundred and fifteen, by quarterly payments, at the four most usual feasts of the year, by equal portions, or within ten days after every such feast day, for the service of his Majesty's household and family, and other his necessary expences and occasions; and also for supplying the further yearly sum of fifty four thousand hundred pounds for ever, by like quarterly payments, to commence from the said feast of Saint *Michael* the Archangel, in the year of our Lord one thousand seven hundred and fifteen, in order to raise any sum or sums of money thereupon, not exceeding nine hundred and ten thousand pounds, for publick services, and for making good any such deficiencies as shall or may happen, as aforesaid, and likewise for or towards furnishing the said yearly sum

The several subsidies, &c. shall be one aggregate fund, for the purposes of this act.

Made perpetual by 3 Geo. 1. c. 8. s. 17.

sum of two hundred and seventy thousand nine hundred ninety nine pounds, and seven shillings, for paying off and cancelling the said bills, all which is to be done in such order, manner, and form, as are herein-after prescribed: and that such of the said subsidies, duties, revenues, additional revenues, surplus monies, remains, and arrears, as are already commenced or arisen, and the residue thereof, as they shall arise and take effect, shall be and are by this act appropriated, and shall be applied thereunto accordingly; any other act or acts of parliament, or other matter or thing whatsoever to the contrary in any wise notwithstanding.

After paying
3l. per cent.
to the bank,
&c. the year-
ly sum of
120,000l.
shall be paid
for the civil
list.

XVIII. And it is hereby enacted, That after paying, or reserving sufficient to pay and satisfy, from time to time, so much as is or shall be grown due or demandable for the said allowance of three pounds *per centum per annum*, and interest of two pence *per centum per diem*, and the said allowances of forty five thousand pounds *per annum*, and eight thousand pounds *per annum*, then the said yearly sum of one hundred and twenty thousand pounds for the service of his Majesty's household and family, and other his necessary expenses and occasions, shall grow due and be payable to his Majesty quarterly, from the said feast of Saint Michael the Archangel, in the year of our Lord one thousand seven hundred and fifteen, at the four most usual feasts in the year, by equal portions, during his Majesty's natural life, as aforesaid, out of the monies of the said general or aggregate fund, arising or to arise by the said duties or revenues already commenced, or hereafter to come in, as aforesaid; and that the commissioners of his Majesty's treasury, or lord treasurer, and under-treasurer of the Exchequer for the time being, shall and may, and they are hereby authorized and required, to cause the said yearly sum of one hundred and twenty thousand pounds to be issued and applied, weekly, or as soon as the same can be satisfied, in the order and course aforesaid, for the same services, out of the said monies of the said general or aggregate fund, or any of them, so as by such weekly or other payments, the sum of thirty thousand pounds to be due thereupon at the end of each quarter be not exceeded.

After that, the
yearly sum of
54,600l. shall
be set apart
to answer the
perpetual an-
nuities:

XIX. And be it further enacted by the authority aforesaid, That after paying, or reserving sufficient to pay and satisfy, from time to time, so much as is or shall be grown due or demandable for the said allowance of three pounds *per centum per annum*, and the interest of two pence *per centum per diem*, and the said allowances of forty five thousand pounds *per annum*, and eight thousand pounds *per annum*, and for or upon the said sum of one hundred and twenty thousand pounds *per annum*, then the said sum of fifty four thousand six hundred pounds *per annum*, from the feast of Saint Michael the Archangel, in the year of our Lord one thousand seven hundred and fifteen, for ever, shall at the said four usual feasts in the year, by equal portions, without any deduction or abatement, be separated and set apart in the said receipt of Exchequer, out of the monies of the said general or aggregate fund, arising and to arise by the said duties or revenues already commenced, or hereafter to come in, as aforesaid, and shall, from time to time, be issued and applied to answer and satisfy such perpetual annuities as shall be purchased thereupon, after the rate of six pounds *per centum per annum*, subject nevertheless to redemption by parliament, according to the true intent and meaning of such act or acts of parliament as is, are, or shall be passed, for raising thereupon any sum or sums of money not exceeding the said sum of nine hundred and ten thousand pounds, for the service of the public.

The several
preferences.

XX. And it is hereby declared to be the true intent and meaning of this act, That the said allowance after the rate of three pounds *per centum per annum*, and the said payments for interest, shall from time to time, take place, and be preferred in point of payment, out of the said general or aggregate fund hereby established, before the said yearly sums of forty five thousand and eight thousand pounds, or either of them; and that the said

yearly

yearly sums of forty five thousand pounds; and eight thousand pounds, shall from time to time take place, and be preferred in point of payment, before the said yearly sum of one hundred and twenty thousand pounds; and that the said yearly sum of one hundred and twenty thousand pounds shall from time to time take place; and be preferred in point of payment, out of the said general fund, before the said yearly sum of fifty four thousand six hundred pounds; and that the said yearly sum of fifty four thousand six hundred pounds shall from time to time take place, and be preferred before any sums herein-after mentioned, for making good deficiencies (when any such shall happen) of or in other funds of the said governor and company, and before the yearly sum herein-after mentioned, for cancelling and discharging the said Exchequer bills.

XXI. Provided always, and be it enacted by the authority aforesaid, That after paying, or reserving sufficient to pay and satisfy, from time to time, so much as is or shall be grown due or demandable for the said allowance of three pounds *per centum per annum*, and interest of two pence *per centum per diem*, and the said allowances of forty five thousand pounds *per annum*, and eight thousand pounds *per annum*, and for and upon the said yearly sums of one hundred and twenty thousand pounds *per annum*, and fifty four thousand six hundred pounds *per annum*, then the said deficiency and deficiencies for making good the payments, to be from time to time incurred and grown due, for or upon the said yearly sums of one hundred thousand pounds, and one hundred and six thousand five hundred and one pounds, thirteen shillings, and five pence, and either of them; (when and as often as any such shall happen) shall from time to time be satisfied and answered out of the monies of the said general or aggregate fund, arising or to arise by the said duties or revenues already commenced, or hereafter to come in, as aforesaid; and the commissioners of the treasury, or the lord treasurer, and under treasurer of the Exchequer for the time being, are hereby authorized and required to use every such deficiency or deficiencies so happening, to be satisfied and paid accordingly, with preference to any issues then to be made for cancelling the said bills, which deficiencies (if any such be) shall be annually computed at the Exchequer, from the produce of the said respective revenues there, (so as) the deficiency of the said original fund on the first day of June yearly, and the deficiency of the annuity last mentioned at Michaelmas yearly.

How the deficiencies shall be made good

XXII. Provided also, and it is hereby enacted, That after paying, or reserving sufficient to pay and satisfy, from time to time, so much as is or shall be grown due or demandable for the said allowance of three pounds *per annum*, and interest of two pence *per centum per diem*, and the said sums of forty five thousand pounds *per annum*, eight thousand pounds *per annum*, one hundred and twenty thousand pounds *per annum*, and fifty four thousand six hundred pounds *per annum*, and so much as shall be demanded by virtue of this act, to make good such deficiency and deficiencies aforesaid, (all which are always to be preferred, as aforesaid) then the said annual yearly sum of two hundred and seventy thousand nine hundred and ninety nine pounds, seven shillings, or so much thereof as the remainder of the monies of the said general or aggregate fund, arising or to arise by the duties or revenues already commenced, or hereafter to come in, as aforesaid, shall from time to time produce for that purpose, shall be, and is by this act appropriated for paying off all the principal money contained in all and by the said Exchequer bills made forth upon the acts aforesaid, or any of them, and for cancelling the same, until all the said bills shall be discharged, cancelled, and shall be issued and applied to and for that use and purpose in such manner as the commissioners of the treasury, or lord treasurer for the time being, shall from time to time direct and appoint in that behalf, and that the issues thereof shall be made quarterly, or often, so as the payments within any quarter, the fourth part of the yearly sum last mentioned for that quarter be not exceeded.

How the principal money of the Exchequer bills shall be paid off.

XXIII. Provided

Overplus of
any year dis-
posable by
parliament.

Deficiency to
be made good
by parliament.

Overplus of
700,000 l. for
the civil list,
shall be part of
the aggregate
fund.
1 Geo. 1.
stat. 1. c. 1.

All grants of
such overplus,
without au-
thority of par-
liament, void.

Deficiency to
be made good
out of the next
aids.
1 Geo. 1.
stat. 1. c. 1.

XXIII. Provided also, and it is hereby enacted by the authority afore-
said, That in case the produce of the said general or aggregate fund, to arise
by all or any the subsidies, duties, and revenues hereby appropriated for
all the purposes aforesaid, shall at the end of any year, reckoning from the
said feast of Saint *Michael* the Archangel, in the year of our Lord one thou-
sand seven hundred and fifteen, exceed all the money due at the end of
every such year for all the purposes aforesaid, so that there shall be an ex-
cess or surplus of the said general fund, such excess or surplus shall be dis-
posable, from time to time, for the publick use and service by authority of
parliament, and not otherwise; any thing herein, or in any other act or act
of parliament contained to the contrary notwithstanding.

XXIV. Provided also, and it is hereby enacted by the authority afore-
said, That in case the produce of the said general or aggregate fund, to
arise by all or any the subsidies, duties, and revenues, hereby appropriated for
all the purposes aforesaid, shall at any time or times appear to be so deficient,
that within any one year, reckoning from the said feast of Saint *Michael*
the Archangel, in the year of our Lord one thousand seven hundred and fif-
teen, the same shall not be sufficient to answer and satisfy the said several
and respective purposes to which the same is hereby intended to be applied,
then, and in every such case, and as often as any such deficiency of the said
general fund shall happen, the same shall be provided for, answered, and
made good, by and out of the next aids to be granted in parliament.

XXV. Provided also, and it is hereby enacted by the authority aforesaid,
That if the revenues settled or appointed for the service of his Majesty's
household, and of the honour and dignity of his crown, by the late act of
parliament of the first year of his Majesty's reign, intituled, *An act for the
better support of his Majesty's household, and of the honour and dignity of the
crown of Great Britain*, together with the said additional revenue of one
hundred and twenty thousand pounds *per annum*, intended by this act to be
supplied, as aforesaid, shall from the said feast of Saint *Michael* the Arch-
angel, in the year of our Lord one thousand seven hundred and fifteen, at
any time during his Majesty's life, produce in clear money more than the
yearly sum of seven hundred thousand pounds, that then the overplus of
such produce (being more than the said yearly sum of seven hundred thou-
sand pounds) shall go to, and be deemed and taken to be part of the gene-
ral or aggregate fund by this act intended to be established for the several
purposes aforesaid, and be appropriated, issued, and applied accordingly to
all the said Exchequer bills shall be paid off and cancelled; and from and
after the cancelling and discharging of all the said Exchequer bills, the
said overplus which from thenceforth shall arise, exceeding the said yearly
sum of seven hundred thousand pounds, shall not be issued, disposed, made
use of, or applied to any use or purpose, or upon any pretext whatsoever,
without the authority of parliament; and that all grants and dispositions
whatsoever hereafter to be made by his Majesty of such overplus, or any
part thereof, from time to time, without authority of parliament, shall be
utterly void and of none effect; and the grantees, or other persons to whom
such grants or dispositions, or any of them, shall be made of such overplus,
or any part thereof, shall be adjudged incapable in law to take, hold, keep,
detain, or enjoy the same; any law, custom, or usage, to the contrary not-
withstanding.

XXVI. Provided also, and it is hereby enacted by the authority afore-
said, That if the said revenues settled or appointed for the service of his
Majesty's household, and of the honour and dignity of the crown, by the
said act of the first year of his Majesty's reign, and the said additional re-
venue of one hundred and twenty thousand pounds *per annum*, taken together,
shall at the end of any year successively during his Majesty's life, reckon-
ing the first year from the said feast of Saint *Michael* the Archangel, in the
year of our Lord one thousand seven hundred and fifteen, appear to be
producing

produced in clear money, less than the said sum of seven hundred thousand pounds for that year respectively, then, and in every such case, as often as any such deficiency shall happen, the same shall be provided for, answered, and made good, by and out of the next aids to be granted in parliament.

XXVII. And be it further enacted by the authority aforesaid, That the said former acts above recited or mentioned, and every of them, and all the powers, authorities, privileges, advantages, and exemptions, and all rules, directions, and precepts, and all pains of death, and other penalties and forfeitures, clauses, matters, and things in them, or any of them contained, (being now in force) touching or concerning the said Exchequer bills, issued as aforesaid, or the circulating or exchanging the said bills, or any of them, or touching or concerning any the subsidies, duties, or funds in the said acts, or any of them mentioned, or any way relating thereunto, (such alterations as are therein made by this act only excepted) shall continue, and be used, exercised, inflicted, raised, levied, applied, and put in practice and execution, in relation to all and every the said Exchequer bills, and in relation to the subsidies, duties, and funds, settled by this and the said former acts, as fully as if the said powers, authorities, privileges, advantages, exemptions, rules, directions, precepts, pains of death, and other penalties and forfeitures, clauses, matters, and things, (except as aforesaid) were repeated and again enacted in the body of this present act; and that the said governor and company, or any the members thereof, shall not incur any disability for or by reason of their doing any matter or thing in pursuance of this act.

All the powers in the recited acts to be in force during this act.

XXIX. And it is hereby enacted and declared, That the governor and company of the bank of England, and their successors, shall continue a corporation, with all the powers, privileges, and advantages thereunto belonging, until all the said Exchequer bills, issued by virtue of the said acts, or any of them, shall be discharged and cancelled; notwithstanding the redemption of their other funds, in pursuance of the acts by which the same are established, or any of them; any thing in this or the said other acts contained to the contrary notwithstanding.

The bank established.

XXX. Provided always, and it is hereby further enacted by the authority aforesaid, That from and after the complete paying off and discharging all the principal and interest which shall be due upon all the said Exchequer bills, issued as aforesaid, and cancelling the same, and full payment made of all arrearages, (if any shall be then due) as well for and upon the allowance after the rate of three pounds *per centum per annum*, and for and upon the said yearly sums of forty five thousand pounds, eight thousand pounds, one hundred and twenty thousand pounds, and fifty four thousand six hundred pounds; and every of them, as also of such deficiency or deficiencies as shall then appear to be unsatisfied (if any such be) for or upon the said original fund of one hundred thousand pounds *per annum*; and for and upon the said annuity of one hundred and six thousand five hundred one pounds, thirteen shillings, and five pence *per annum*, then, and not then, the said general or aggregate fund by this act established, or intended to be established, for the several purposes aforesaid, and the said subsidies, duties, and revenues contained, or to be contained therein, and every of them, shall be understood to be redeemed by parliament, and shall be issued, paid, or applied to any use, intent, or purpose whatsoever, without the authority of parliament, other than and except the said duties, and *The two thirds of a subsidy of tonnage and poundage upon goods and merchandizes imported*, and other than and except the said duties upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, cloves, mace, maces, and muslins, and other than and except the said increased duties upon coffee, cocoa nuts, chocolate, cocoa paste, tea, nutmegs, cinnamon, mace, and pictures, and other than and except the said farther rates and duties upon all white calicoes, porcelain, called *China ware*; and drugs; all

When the aggregate fund shall be understood to be redeemed by parliament.

Exception.

all which said subsidies and duties so excepted, are intended to be continued, and are hereby enacted to be continued, for answering and paying out of the same all the payments which shall after such redemption grow due for and upon the said yearly sum of one hundred and twenty thousand pounds, by quarterly payments, for the service of his Majesty's household and family, and other his necessary occasions, during his Majesty's life, and also for answering and paying out of the same excepted subsidies, and other duties, all the payments which shall after such redemption grow due for or upon the said yearly sum of fifty four thousand six hundred pounds, for payment of the said annuities to be purchased, as aforesaid, which annuities are to continue for ever, unless the same be redeemed by parliament, according to the tenor and true meaning of the said other act or acts of parliament passed or to be passed in that behalf; and the said excepted subsidies and duties so to be continued for answering the payments of the said yearly sums of one hundred and twenty thousand pounds, and fifty four thousand six hundred pounds, or so much thereof as shall be sufficient to pay the same, are and shall be appropriated, issued, and applied thereunto, during the continuance of the same yearly sums respectively; any thing herein contained to the contrary notwithstanding.

This fund may be redeemed without redeeming the original bank fund.

XXXI. And it is hereby declared to be the true intent and meaning of this act, That the said general fund by this act established for the several purposes aforesaid, and all the said subsidies, duties, and revenues comprehended, or intended to be comprehended therein, (except before excepted) may be redeemed in the manner and form prescribed in and by the foregoing proviso and condition, without redeeming the said original fund of one hundred thousand pounds *per annum* of the said governor and company, or their said annuity of one hundred and six thousand five hundred and one pounds, thirteen shillings, and five pence *per annum*, which original fund and annuity respectively shall and may be redeemed upon such notices, and in such manner and form, and upon such terms and conditions, as are prescribed by the respective acts of parliament now in force concerning the same, and not otherwise; any thing herein contained to the contrary in any wise notwithstanding.

After redemption of the original fund, &c. bank to cease.

XXXII. Provided also, and it is hereby enacted, That from and after the redemption of the said original fund of one hundred thousand pounds *per annum*, and of the said annuity of one hundred and six thousand five hundred and one pounds, thirteen shillings, and five pence *per annum*, and from and after redemption shall likewise be made of the general fund established by this act for the several purposes aforesaid, (except before excepted) then, and not till then, the said corporation of the governor and company of the bank of *England* shall cease and determine; but till then the said governor and company shall continue a corporation, and shall have and enjoy all the powers and privileges they are entitled to, as aforesaid.

Deficiency on the hop act to be made good.

XXXIII. Provided also, and it is hereby enacted, That so much of the sum of one hundred and eighty thousand pounds, which was borrowed on the said former act, which laid a duty on hops for four years, and the interest thereof, as is deficient and remains unpaid, shall be satisfied out of the said sum, not exceeding nine hundred and ten thousand pounds, to be raised as aforesaid.

Anno primo

GEORGE I. Regis.

STAT. II. CAP. XIII.

An act for the further security of his Majesty's person and government, and the succession of the crown in the heirs of the late Princess Sophia, being protestants; and for extinguishing the hopes of the pretended Prince of Wales, and his open and secret abettors.

WHEREAS by an act made in the twelfth year of the reign of his late majesty King William, of glorious and immortal memory, intituled, An act for the further limitation of the crown, and better securing the rights and liberties of the subject; it was enacted, That the crown and regal government of the kingdoms of England, France, and Ireland, and the dominions thereunto belonging, with the royal state and dignity of the said realms, and all honours, styles, titles, regalities, prerogatives, powers, jurisdictions and authorities, to the same belonging and appertaining, after the decease of his said Majesty, and of the princess Anne of Denmark, and in default of issue of the said princess Anne of Denmark, and of his said Majesty respectively, should be, remain, and continue to the most excellent princess Sophia, electress and dutchess dowager of Hanover, daughter of the most excellent princess Elizabeth, late Queen of Bohemia, daughter of our late sovereign lord King James the First, and the heirs of the body of the said princess Sophia, being protestants; and whereas also an act was made in England in the thirteenth and fourteenth years of the reign of the said King William, intituled, An act for the further security of his Majesty's person, and the succession of the crown in the protestant line; and for extinguishing the hopes of the pretended prince of Wales, and all other pretenders, and their open and secret abettors; whereby, among other things, it was provided, That all and every person and persons, mentioned in the said last recited act, should take the oath therein mentioned, and subscribe the same, in the manner, at the times and places, and under the pains and penalties therein expressed; and upon the demise of his late majesty King William, there was another act made in the first year of her late majesty Queen Anne, intituled, An act to declare the alterations in the oath appointed to be taken by the act, intituled, "An act for the further security of his Majesty's person, and the succession of the crown in the protestant line; and for extinguishing the hopes of the pretended prince of Wales, and all other pretenders, and their open and secret abettors;" and for declaring the association to be determined; and for the same end there was another act passed in the fourth year of her said late majesty Queen Anne, intituled, An act for the better security of her Majesty's person and government, and of the succession to the crown of England in the protestant line; and whereas by the treaty of union, and second article thereof, it is provided, That the succession to the monarchy of the united kingdom of Great Britain, and the dominions thereunto belonging, after her said late most sacred majesty Queen Anne, and in default of issue of her said Majesty, should be, remain, and continue to the most excellent princess Sophia, electress and dutchess dowager of Hanover, and the heirs of her body, being protestants, upon whom the crown of England stood settled by the aforesaid act, made in England in the twelfth year of the reign of his late majesty King William; pursuant to which treaty and state of union, there were sundry acts made in the reign of her said late majesty Queen Anne, for taking certain oaths and declarations for security of her Majesty's person and government, and settling the crown in the protestant line:

1 Ann. stat. 1.
c. 22.

4 Ann. c. 8.

All officers,
civil or mili-
tary, &c.

In Great Bri-
tain, &c.

all ecclesiasti-
cal persons,
&c.

all school-
masters, &c.
all serjeants at
law, &c.

residing with-
in 30 miles of
London, shall
take the fol-
lowing oaths
in one of the
courts at
Westminster.

The oaths.

line: and whereas the said pretended prince of Wales both assumed the stile and title of James the Third, King of England, Scotland, and Ireland, in open defiance of the provisions made for the establishment of the title and succession of the crown by the said acts of parliament, on which said acts the safety of your Majesty's royal person and government, the continuance of the monarchy of Great Britain, the preservation of the protestant religion, the maintenance of the churches of England and Scotland, as by law established, the security of the ancient and undoubted rights and liberties, and the future peace and tranquillity of this kingdom, do (under God) entirely depend: and whereas the said pretended prince of Wales, since the demise of the late Queen, in prejudice of your Majesty's just rights and title to the imperial crown of these realms, has continued to assume the said name and title of James the Third, King of England, Scotland, and Ireland, in manifest violation of your Majesty's most lawful and rightful title to the crown, and of the acts and treaty above-mentioned, made for settling, and further security of the same, and for extinguishing the hopes of him the said pretender, and of all other pretenders, and their open and secret abettors: and whereas also several wicked and evil-minded persons have, even since your Majesty's happy accession to the throne, in riotous, seditious, and treasonable manner, taken upon them to give to the said pretended prince of Wales the aforesaid name and title: to the intent therefore the said acts may be for ever inviolably preserved, and that all future questions and divisions, by reason of any pretended titles to the crown, may be prevented, we your Majesty's most dutiful and loyal subjects, the lords spiritual and temporal, and commons, in this present parliament assembled, do humbly beseech your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That all and every person and persons, as well peers as commons, that shall bear any office or offices, civil or military, or shall receive any pay, salary, fee or wages, by reason of any patent or grant from his Majesty, or shall have command or place of trust from or under his Majesty, or from any of his Majesty's predecessors, or by his, her, or their authority, or by authority derived from him, her, or them, within Great Britain, or in his Majesty's navy, or in the several islands of Jersey and Guernsey, or shall be of the household, or in the service or employment of his Majesty, or of his royal highness George prince of Wales, or her royal highness the princess of Wales, or their issue; and all ecclesiastical persons, heads of governors, of what denomination soever, and all other members of colleges and halls in any university, that are or shall be of the foundation, or that do or shall enjoy any exhibition, (being of the age of eighteen years); and all persons teaching or reading to pupils in any university, or elsewhere, and all schoolmasters and ushers, and all preachers and teachers of separate congregations, all constables, and every person that shall act as a serjeant at law, counsellor at law, barrister, advocate, attorney, solicitor, writer in Scotland, proctor, clerk, or notary, by practising in any manner as such in any court whatsoever, who shall inhabit, reside, or be within the cities of London or Westminster, or within thirty miles distant from the same, on the first day of Michaelmas term next, at any time during the said term, shall personally appear before the end of the said term in his Majesty's court of chancery, king's bench, common pleas, or Exchequer, and there in publick and open court, between the hours of nine of the clock and twelve in the forenoon, take the oaths herein after mentioned: that is to say,

I A. B. do sincerely promise and swear, That I will be faithful, and bear true allegiance to his majesty King George.

So help me God.

I A.B. do swear, That I do from my heart abhor, detest and abjure, as impious and heretical, that damnable doctrine and position, That princes excommunicated or deprived by the Pope, or any authority of the See of Rome, may be deposed or murdered by their subjects, or any other whatsoever. And I do declare, that no foreign prince, person, prelate, state or potentate, hath or ought to have any jurisdiction, power, superiority, pre-eminence or authority, ecclesiastical or spiritual, within this realm.

So help me God.

I A.B. do truly and sincerely acknowledge, profess, testify and declare, in my conscience, before God and the world, That our sovereign Lord King George is lawful and rightful King of this realm, and all other his Majesty's dominions and countries thereunto belonging. And I do solemnly and sincerely declare, That I do believe in my conscience, that the person pretended to be prince of Wales, during the life of the late King James, and since his decease pretending to be, and taking upon himself the stile and title of King of England, by the name of James the Third, or of Scotland, by the name of James the Eighth, or the stile and title of King of Great Britain, hath not any right or title whatsoever to the crown of this realm, or any other the dominions thereunto belonging; and I do renounce, refuse, and abjure any allegiance or obedience to him. And I do swear, That I will bear faith and true allegiance to his majesty King George, and him will defend to the utmost of my power, against all traiterous conspiracies and attempts whatsoever, which shall be made against his person, crown or dignity. And I will do my utmost endeavour to disclose and make known to his Majesty, and his successors, all treasons and traiterous conspiracies which I shall know to be against him, or any of them. And I do faithfully promise, to the utmost of my power, to support, maintain and defend the succession of the crown against him the said James, and all other persons whatsoever, which succession, by an act, intituled, An act for the further limitation of the crown, and better securing the rights and liberties of the subject, is and stands limited to the princess Sophia, electress and dutchess dowager of Hanover, and the heirs of her body, being protestants. And all these things I do plainly and sincerely acknowledge and swear, according to these express words by me spoken, and according to the plain and common sense and understanding of the same words, without any equivocation, mental evasion, or secret reservation whatsoever. And I do make this recognition, acknowledgment, renunciation and promise, heartily, willingly and truly, upon the true faith of a christian.

So help me God.

Unto which oaths so taken, every such person so taking the same, shall subscribe his name, or, if he cannot write, shall make his mark, and during the time of taking the said oaths, all pleas and proceedings in the said respective courts shall cease; and all and every the said respective persons and officers, not having taken the said oaths, and subscribed the same, as aforesaid, shall on or before the twenty-third day of January next, at the general or quarter-sessions for that county, riding, liberty, city, borough, town-corporate or place, where he or they shall be, inhabit or reside, on the first day of December next, take the said oaths in open court, between the said hours of nine and twelve of the clock in the forenoon, and subscribe his name, or, if he cannot write, make his mark under the same.

And subscribe the same.

Or in the quarter-sessions for the county, &c. where they reside.

And be it further enacted by the authority aforesaid, That all and every person and persons that shall be admitted, entered, placed or taken, into any office or offices, civil or military, or shall receive any pay, salary, or wages, by reason of any patent or grant from his Majesty, or shall have command or place of trust from or under his Majesty, or by his authority, or by authority derived from him, within that part of Great Britain called England, or in his Majesty's navy, or in the several islands of Jersey and Guernsey, or that shall be admitted into any service or employ-

All persons who before the 10th of Aug. 1715, shall be admitted into any office, &c. shall within three months take the same oath at Westminster or sessions of the

county where
they reside.

ment in his Majesty's household or family, or of his royal highness George prince of *Wales*, or of her royal highness the princess of *Wales*, or their issue, and all ecclesiastical persons, heads or governors, of what denominations soever, and all other members of colleges and halls in any university, that are or shall be of the foundation, or that do or shall enjoy any exhibition, being of, or as soon as they shall attain the age of eighteen years, and all persons teaching or reading to pupils in any university, or elsewhere, and all schoolmasters and ushers, and all preachers and teachers of separate congregations, high or chief constables, and every person who shall act as a serjeant at law, counsellor at law, barrister, advocate, attorney, solicitor, proctor, clerk or notary, by practising in any manner as such in any court or courts whatsoever within that part of *Great Britain* called *England*, who shall, at any time after the tenth day of *August*, one thousand seven hundred and fifteen, be admitted into, or enter upon any of the before-mentioned preferments, benefices, offices or places, or shall come into any such capacity, or shall take upon him or them any such practice, employment, or business, as aforesaid, shall, within three months after he or they shall be admitted into, or enter upon any such preferment, benefice, office or place, or come into such capacity, or take upon him or them such practice, employment or business, as aforesaid, take and subscribe the same oaths in one of the said courts at *Westminster*, or at the general quarter-sessions of the county, city or place, where he or they shall reside.

Persons in
Scotland to
take the said
oath before
Dec. 1, 1715,
and subscribe
the assurance
following.
Ministers of
the church of
Scotland fa-
voured in re-
lation to this
oath, by
5 Geo. 1.
c. 29. s. 6.

III. And be it further enacted by the authority aforesaid, That all and every person or persons, as well peers as commoners, who by virtue of any act or acts made since the union of the two kingdoms, were bound to take and subscribe the oath of allegiance, subscribe the assurance, and to take and sign the oath of abjuration, for or on account of any office, civil or military, or any other cause or occasion, within *Scotland*, shall on or before the first day of *December*, one thousand seven hundred and fifteen, take and subscribe the oath of abjuration above-mentioned, and shall take and subscribe the said oath of allegiance, and subscribe the assurance in the words following, *videlicet*;

I A. B. do sincerely promise and swear, That I will be faithful, and bear true allegiance to his Majesty King George.

So help me God.

The assurance.

I A. B. do, in the sincerity of my heart, assert, acknowledge and declare, That his majesty King George is the only lawful and undoubted sovereign of the realm, as well de jure, that is, of right, King, as de facto, that is, in the possession and exercise of the government; and therefore I do sincerely and faithfully promise and engage, That I will, with heart and hand, life and goods, maintain and defend his Majesty's title and government, against the person pretended to be prince of *Wales*, during the life of the late King James, and since his decease, pretending to be, and taking upon himself the stile and title of King of *England*, by the name of James the Third, or of *Scotland*, by the name of James the Eighth, or the stile and title of King of *Great Britain*, and his adherents, and all other enemies, who either by open or secret attempts, shall disturb or disquiet his Majesty in the possession and exercise thereof.

And that in such courts, and within such times limited, before such judges, in such manner, and to be certified as in and by the several acts generally above-mentioned is directed.

Not to extend
to persons be-
yond sea, who
take the oaths
in 3 months
after they re-
turn.

VI. Provided, That nothing in this act contained shall extend to any person now beyond the seas, who by virtue of this act ought to take the said oaths; so as such person do, within three months after his return to *Great Britain*, take the said oaths, and subscribe thereunto, according to the appointment of this act.

VII. And

VII. And be it further enacted by the authority aforesaid, That all and every the person and persons aforesaid, that do or shall neglect or refuse to take the said oaths, and subscribe thereto, as aforesaid, in the said courts and places, and at the respective times aforesaid, shall be *ipso facto* adjudged incapable, and disabled in law, to all intents and purposes whatsoever, to have, occupy or enjoy the said office or offices, employment or employments, or any part of them, or any matter or thing aforesaid, or any profit or advantage appertaining to them, or any of them; and every such office or place, employment or employments, shall be void, and is hereby adjudged void.

Penalty of refusing the oaths.

VIII. And be it further enacted, That all and every such person and persons who shall neglect and refuse to take the said oaths, within the times, and at the places aforesaid, and yet after such neglect or refusal shall, by himself or themselves, his or their deputy or trustee, execute any of the said offices or employments after the said time is expired, wherein he or they ought to have taken the said oaths according to the true intent and meaning of this act, and being thereof lawfully convicted in or upon any information, presentment or indictment, in any of the King's courts at *Westminster*, or at the assizes, upon prosecution before the court of justiciary, or circuits in *Scotland*, every such person or persons shall be disabled from thenceforth to sue or use any action, bill, plaint or information in any court of law, or to prosecute any suit in any court of equity, or to be guardian of any child, or executor or administrator of any person, or capable of any legacy or deed of gift, or to be in any office within this realm of *Great Britain*, or to vote at any election for members to serve in parliament, and shall forfeit the sum of five hundred pounds, to be recovered by him or them that shall sue for the same, to be prosecuted by any action of debt, suit, bill, plaint or information, in any of his Majesty's courts at *Westminster*, wherein no essoin, protection, or wager of law shall be, or any more than one imparlance, and by way of summar complaint before the court of sessions, or prosecution before the court of justiciary in *Scotland*.

Penalty of acting as officers, &c. not having taken the oaths.

IX. And be it further enacted, That it shall and may be lawful, to and for the respective courts aforesaid, to give and administer the oaths aforesaid, to the person and persons aforesaid, and upon due tender of any person or persons to take the said oaths, the said courts are hereby required and enjoined to administer the same; for the taking and subscribing the said oaths the proper officer shall have, take and receive, of every person, so taking and subscribing the said oaths, the sum of two shillings, and no more; of the taking and subscribing whereof a register shall be kept in a book to be provided for that purpose, by the proper officer, where the names of all such persons, who shall take and subscribe the said oaths, shall be fairly written, and when they took and subscribed the same, to which register any person may resort, and inspect the same without fee or reward.

Persons taking the oaths to pay 2s. and a register to be kept to enter their names.

X. And be it further enacted, That it shall and may be lawful to and for two or more justices of peace, or any other person or persons who shall be by his Majesty for that purpose specially appointed, by order in the privy council, or by commission under the great seal, to administer and tender the oaths herein before appointed to be taken, to any person or persons whatsoever, whom they shall or may suspect to be dangerous or affected to his Majesty or his government; and if any person or persons whom the said oaths shall be so tendered, shall neglect or refuse to take the same, such justices, or any other person or persons specially to be appointed, aforesaid, tendering the said oaths, shall certify the refusal thereof to the next quarter-sessions of the county, riding, liberty, city, borough, town or place in which such refusal shall be made; and the said refusal shall be recorded amongst the rolls of that sessions, and shall be from thence

Two justices, &c. may tender the oaths to suspected persons,

and certify the refusal to the next sessions,

to be thence
certified in the
chancery, &c.

and persons
refusing, to be
adjudged po-
pish recusants
convict.

Officer having
forfeited may
have his office
again, on tak-
ing the oaths.

This act not
to extend to
officers of in-
heritance, if a
deputy be
substituted
who shall qua-
lify himself,
25 Car. 2.

Nor to any
who have
taken the
oaths since his
Majesty's ac-
cession, except
on account of
some new
office.

Persons oblig-
ed by any law
to receive the
sacrament,
&c. shall con-
tinue obliged.

No person who
has forfeited
any office, &c.
shall be re-
stored if an-
other be pro-
moted.

This abjura-
tion to be
taken in lieu
of the former.

thence certified by the clerk of the peace of such county, riding, liberty, city, borough, town corporate or place, into his Majesty's court of chancery or king's bench, court of sessions, or court of justiciary in Scotland, there to be recorded amongst the rolls of the said courts, in a roll or rolls there to be provided and kept for that purpose only; and that every person so neglecting or refusing to take the said oaths, shall be from the time of his neglect or refusal, taken, esteemed, and adjudged a popish recusant convict, and as such to forfeit and be proceeded against.

XIV. Provided always, That any person who, by any neglect or refusal according to this act, shall lose or forfeit any office, may be capable of a new grant of the said office, or of any other, and have and hold the same again, such person taking the said oaths in such manner as aforesaid, so as such office be not granted to, or actually enjoyed by some person at the time of regranting thereof.

XVIII. Provided, That neither this act, nor any thing therein contained, shall extend, be judged, or interpreted to take away or make void any office of inheritance, so as such person or persons having an office of inheritance, do or shall substitute and appoint his or their deputy or deputies, and such deputy or deputies shall qualify him or themselves, according to a proviso in the act made in the five and twentieth year of the reign of King Charles the Second, intituled, *An act for preventing dangers which may happen from popish recusants*, and so as such deputy or deputies do likewise take and subscribe the oaths in and by this present act required and expressed, and so as such deputy or deputies be, from time to time, approved of by the King's majesty under his privy signet.

XXI. Provided always, That this act, or any thing therein contained, shall not extend to any person who hath, since his Majesty's happy accession to the throne, taken the oaths of allegiance and supremacy, and the abjuration oath, in any of the said courts at *Westminster*, or at the general quarter-sessions of the peace, or in either houses of parliament, unless by reason of such person's having some new office or employment, or his coming hereafter under some of the qualifications which require the taking the oaths before-mentioned, by virtue of this act, or any other law now in being.

XXII. Provided always, and be it declared and enacted, That all persons whatsoever, who, by virtue of any law now in being, are or would be obliged, if this act was not had or made, to receive the sacrament according to the usage of the church of *England*, and to make and subscribe the declaration against transubstantiation, or either of them, on any occasion whatsoever, shall continue obliged, in all such cases, to receive the said sacrament, and make and subscribe the said declaration, together with the oaths appointed by this act, in such manner, and under such penalties in case of neglect, as is required by any former law.

XXV. Provided always, That no person or persons, who by reason of any such neglect or omission hath or have left or forfeited any office, benefice, place, dignity, or employment whatsoever, to which any other person or persons hath or have been preferred or promoted, shall be restored to such office, benefice, place, dignity, or employment; any thing herein contained to the contrary notwithstanding.

XXVII. Provided always, That the oath of abjuration, and the assurance in this act contained, shall in all cases be taken to be in lieu of the oath of abjuration, and the assurance formerly appointed.

Anno primo

G E O R G I I I. Regis.

S T A T. II. C A P. XVIII.

An act for the better preventing fresh fish taken by foreigners being imported into this kingdom; and for the preservation of the fry of fish; and for the giving leave to import lobsters and turbot in foreign bottoms, and for the better preservation of salmon within several rivers in that part of this kingdom called England.

WHEREAS notwithstanding the many good laws made for the preservation and improvement of the fishery in that part of this kingdom called England, particularly an act of parliament made in the fifteenth year of the reign of his late majesty King Charles the Second, intituled, An act for the encouragement of trade; and one other act made in the eighteenth year of the reign of his said late Majesty, intituled, An act against importing cattle from Ireland, and other parts beyond the seas, and fish taken by foreigners, many evasions have of late years been invented and practised, whereby that useful design has been very much obstructed, and more especially by the fraudulent practices of divers persons trading in English smacks, and other vessels, who, when they are off at sea, buy great quantities of fish caught by foreigners, and import and market the same in this kingdom, to the great discouragement and impoverishment of his Majesty's subjects, and manifest detriment of the fishery and navigation; for remedy whereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the twenty-ninth day of September, one thousand seven hundred and fifteen, no herring, codd, pilchards, salmon, or ling, fresh or salted, dried or bloated, nor any gril, mackarel, whiting, maddock, sprats, coal-fish, gull-fish, congers, nor any sort of flat-fish, nor any other sort of fresh fish whatsoever, shall be imported into, sold or exposed to sale, in that part of this kingdom called *England*, which shall be taken by, bought of, or received from any foreigner or foreigners, or out of any stranger or strangers bottom, except protestant strangers inhabiting within this kingdom, nor shall any person or persons give or exchange any goods or other things in exchange for any sort of fish so taken as aforesaid.

15 Car. 2. c. 7.

18 Car. 2. c. 2.

After 29 Sept. 1715, no fish taken by foreigners, except protestants inhabiting in England, shall be imported into this kingdom.

II. And be it further enacted, That every master or commander for the time being, of any smack, hoy, yager, boat, ship, or other vessel, in which any fish shall be imported or brought to shore, contrary to the true intent and meaning of this act, being thereof lawfully convicted upon his appearance, or default made after due summons, before one or more justice or justices of the peace of the county, city or place where the offender shall reside or be found, by the oath of two or more credible witnesses, which with such justice or justices are hereby impowered and required to administer, shall forfeit for every offence the sum of twenty pounds of lawful money of Great Britain, to be levied by distress and sale of the offender's goods and chattels, by warrant under the hand and seal, or hands and seals of such justice or justices, rendering to the party the overplus, if any be; and in default of payment of the said twenty pounds, or sufficient distress, the same justice or justices shall commit every such offender to the common goal of such county, city or place, there to suffer imprisonment during the space of twelve months.

Every master, &c. of any smack, &c. in which any fish shall be imported, shall forfeit 20 l. to be levied by distress;

or suffer 12 months imprisonment.

This act shall not extend to prevent the importing of eels, &c.

Prosecution in one month.

Lobsters and turbets may be imported as they might have been before the act 10 & 11 W. 3. c. 24.

Appeal to sessions, whose determination shall be final.

III. Provided, That nothing herein contained shall extend, or be construed to extend, to prevent the importing, buying or exposing to sale any eels, stock-fish, anchovies, sturgeon, botarge, or cavear.

IX. Provided also, That no person shall suffer any punishment for any offence committed against this act, unless the prosecution for the same be commenced within one month after such offence committed; any thing herein contained to the contrary notwithstanding.

X. And whereas by an act, made in the tenth and eleventh years of King William the Third, intitled, An act for making Billingsgate a free market for sale of fish, the importation of lobsters and turbets in foreign vessels is prohibited: and whereas the said prohibition has made lobsters and turbets much dearer than they were before the passing the said act: for remedy whereof, and for the better supplying this kingdom with lobsters and turbets at reasonable rates, be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person whatsoever, as well foreigners as British, freely to import, bring into, and sell in the kingdom of Great Britain, in any ship or vessel whatsoever, any quantity of lobsters or turbets, whether they be of foreign or British catching, in the same manner they might have done before the said recited act of the tenth and eleventh years of the reign of his late majesty King William was made; any thing in the said act, or any other act since made, or usage, to the contrary thereof in any wise notwithstanding.

XVII. Provided also, and it is hereby enacted, That all persons who shall think themselves aggrieved by any judgment of any justice or justices of the peace, in any of the cases aforesaid, may appeal to the justices of the peace of the county, city, or place, where such judgement shall be given, at their next general quarter session, who are hereby empowered to hear and finally determine the same.

Anno primo

GEORGE I. I. Regis.

STAT. II. CAP. XXI.

An act for enlarging the capital stock and yearly fund of the South Sea company, and for supplying thereby eight hundred twenty-two thousand thirty-two pounds four shillings and eight pence to publick uses; and for raising one hundred ninety thousand pounds for the like uses, by sale of annuities upon drivers engagements therein mentioned; and for appropriating several supplies granted to his Majesty.

At Christmas 1715, an account to be made up of all monies arising by the duties on salt, candles, &c. of 9 Annæ, c. 21. that year, &c.

SECT. PROVIDED always, and it is hereby declared to be the intent and meaning of this present act, That the said governor and company, or their cashier for their use, shall and may (notwithstanding any provision made by this act) proceed to receive so much of the money arising by the particular duties on salt, rock-salt, and candles, and by the several rates on monies given with clerks, apprentices, and servants, mentioned in the said act of the ninth year of her late Majesty's reign, as they might have received if this act had not been made; but that within ten days after the feast of the birth of our Lord Christ one thousand seven hundred and fifteen, an exact account shall be made up by the auditor of the receipts of his Majesty's Exchequer, of all the monies, which, within the whole year ending at the same feast, shall have been received by the said governor and company, or their cashier, of those particular duties or rates, and the sum total of the monies so received or to be received by them within the said year, shall

shall go and be reckoned and accounted as part of the said increased fund, which shall first grow due to the said governor and company, after the said feast of the birth of our Lord Christ in the year of our Lord one thousand seven hundred and fifteen, and shall be deducted out of the same increased fund accordingly; any thing in this or any former act or acts of parliament to the contrary notwithstanding.

V. And it is hereby enacted, That all the several duties, revenues, and surplus monies, which, by the said act of the ninth year of her late majesty's reign, were settled, appropriated, appointed, or intended, for answering the yearly fund which was to be adjusted by that act, and the said yearly sum of eight thousand pounds, that is to say, such of the same duties, revenues, and surplus monies as are already come into possession, and the rest of them as they shall severally take effect, are hereby appropriated, and shall be applied to and for the answering and making good all the payments which, after the said feast of the birth of our Lord Christ one thousand seven hundred and fifteen, shall grow due, for or upon the said increased fund, amounting to six hundred thousand pounds *per annum*, as aforesaid, and the said yearly sum of eight thousand pounds for or towards charges of management, as aforesaid, and to none other use, intent, or purpose whatsoever, under such and the like penalties, forfeitures, and disabilities to be incurred and inflicted for diverting, misapplying, or detaining any the monies applicable to the payments by this act directed, as by the said act of the ninth year of her late Majesty's reign, or by any other act or acts relating thereunto, were in the like case intended to be inflicted or incurred for diverting, misapplying, or detaining any the monies which were to be paid in pursuance thereof.

All the duties &c. 9 Annæ, c. 21. appropriated to make good the increased fund.

VI. And to the end there may be no failure in the payment of the said increased fund of six hundred thousand pounds *per annum*, and the said sum of eight thousand pounds *per annum*, from or after the said feast of the birth of our Lord Christ one thousand seven hundred and fifteen, until the redemption thereof by parliament, according to the proviso herein after contained; be it further enacted by the authority aforesaid, That the commissioners of his Majesty's treasury now being, or the high treasurer or commissioners of the treasury for the time being, shall, from and after the said feast of the birth of our Lord Christ one thousand seven hundred and fifteen, quarterly, at the four most usual feasts in every year, that is to say, the feasts of the annunciation of the blessed virgin Mary, the nativity of Saint John Baptist, Saint Michael the Archangel, and the birth of our Lord Christ, or within twenty days next after every of the said feasts, cause a true and exact account to be made of all the monies which, on or before the said respective quarter-days within the quarter then ended, shall have come, or was brought into the receipt of Exchequer, of the said duties and revenues, and surplus monies; or any of them, for or towards payment of the said increased fund, and the said yearly sum for charges; and if upon making every or any such account, the monies so come or brought in shall appear to fall short of one fourth part of the said yearly sum of six hundred thousand pounds, and eight thousand pounds, for the preceding quarter of a year, then, and so often, and in every such case, all and every sum and sums of money so deficient, shall, upon demand to be made by the said governor and company, or their cashier, by writing under the common seal of the said governor and company, or signed by the said cashier, and to be left with or to the treasurer of the navy of his Majesty, his heirs or successors, for the time being, at or in the house or place used by such treasurer of the navy for the time being, for making payments for the use of the navy, or within thirty days after such demand, be answered, made good, and satisfied by the treasurer of the navy, for the time being, of his Majesty, his heirs and successors, out of any monies then in his hands or power, or first coming to his hands or power, for the service of the navy, or the victualling thereof; which monies are hereby charged to make good the said payments which shall be incurred and grown due to the said governor and company from time

A quarterly account to be taken in the Exchequer of monies arising to pay the fund.

Deficiency to be made good by the treasurer of the navy, &c.

time to time, with preference to any other payments to be made out of the same for any use or service whatsoever; and the said payments to the said governor and company, or their cashier for their use, shall be made without fee or charge, and without any further or other warrant to be sued for, had, or obtained; from his Majesty, his heirs or successors, or any other person or persons whatsoever; and the said treasurer of the navy for the time being, is hereby authorized and required (in default of specific money to answer the payment of any such deficiency or deficiencies, as aforesaid) forthwith to dispose so much of any tallies, orders, annuities, or other parliamentary securities, which then or afterwards shall or may be in his hands or power, for the service of the navy, or the victualling thereof, as will be sufficient to enable him to discharge the deficiency then due to the said governor and company; and within twenty days after such demand, as aforesaid, to pay the same in money without any deduction, discount, or abatement, to be borne or sustained by them; and such treasurer of the navy, from time to time, shall be allowed upon his account in the Exchequer all such payments so made by him; and the said treasurer of the navy shall also be allowed all such loss as shall happen by disposing such securities, upon the oath of the said treasurer (which the proper auditor hath hereby power to administer) verifying the truth thereof.

On one year's notice and repayment, duties to cease.

See 3 Geo. 1. c. 9. s. 1, 2, 3, 4, 5, 10, 19, 21, 22. 9 Ann. c. 21.

IX. Provided always, and it is hereby enacted by the authority aforesaid, That at any time upon one year's notice, after the twenty-fifth day of *December*, one thousand seven hundred and sixteen, upon repayment by parliament of the said sum of ten millions, and of all arrears of the said yearly sums of six hundred thousand pounds, and eight thousand pounds, or upon payment thereof by and out of the surplus monies of the said duties and revenues settled for payment of the said yearly sums; then, and not till then, all the impositions and duties by the said act of the ninth year of her late Majesty's reign, or by this present act appropriated, shall and may be disposed of by parliament; and the said yearly fund of six hundred thousand pounds, and all annuities out of the same, and the said yearly sum of eight thousand pounds shall cease and determine; but that the said corporation by the name aforesaid, after such redemption of the said yearly sums, shall continue for ever, and have perpetual succession, and shall hold and enjoy all such forts, factories, acquisitions, lands, tenements, and hereditaments, and all such benefits of trade, and other benefits, profits, powers, privileges, and advantages, whatsoever, whereunto they would be entitled by the said act of the tenth year of her late Majesty's reign, in case the redemption of their yearly fund were made pursuant to that act; any thing herein contained to the contrary notwithstanding.

But corporation to continue for ever, &c.

Acts of 9 Ann. c. 12. & 10 Ann. c. 30. confirmed.

Bank to continue a corporation till the annuities are redeemed, &c.

X. And it is hereby enacted, That the said several former acts of the ninth and tenth years of her late Majesty's reign, and all the powers, privileges, advantages, exemptions, rules, directions, penalties, forfeitures, clauses, matters and things therein contained, (being now in force) touching or concerning the said corporation, or the said duties and revenues by the said acts, or either of them, settled, and the said yearly or other sums to be paid out of the same, or any of them (such alterations as are made therein by this act always excepted) shall continue and be put in execution in relation to the said corporation, and the said duties or revenues appropriated by this act, and the yearly or other sums hereby charged thereupon, as fully as if the said powers, privileges, advantages, exemptions, rules, directions, penalties, forfeitures, clauses, matters, and things, (except as aforesaid) were repeated and re-enacted in the body of this act.

XXIII. Provided always, and it is hereby enacted by the authority aforesaid, That the said governor and company of the bank of *England*, and their successors (notwithstanding the redemption of all or any their own funds, pursuant of the acts for establishing the same, or any of them) shall continue a corporation, with all the powers, privileges, and advantages thereunto belonging.

belonging, for the purposes in this act expressed, till all the annuities, after the rate of five pounds *per centum per annum*, to be purchased on this act, shall be redeemed by parliament, according to the proviso herein after contained in that behalf; and that the said governor and company, or any members thereof, shall not incur any disability for or by reason of their doing any matter or thing in pursuance of this act.

XXV. Provided always, and it is hereby enacted by the authority aforesaid, That at any time, upon one year's notice, and repayment by parliament of the sum of one hundred sixty-nine thousand pounds, or so much thereof as shall be advanced upon this act, unto the respective contributors of the same, or to such person and persons as by, from or under them, shall be then entitled to the said annuities to be purchased on this act, after the rate of five pounds *per centum per annum*, in respect of the money so advanced, according to such interest as they respectively shall then have in the same annuities, and also upon full payment and satisfaction of all arrears of the same annuities, after the rate of five pounds *per centum per annum*, if any shall be then due, then, and not till then, the said annuities, after the rate of five pounds *per centum per annum*, to be purchased on this act, shall cease and determine, and from thenceforth so much of the general or aggregate fund in the said recited act mentioned or referred unto, and of the said particular duties chargeable with these annuities, as aforesaid, as the same annuities shall amount unto, shall be understood to be redeemed by parliament, but without prejudicing any other of the yearly sums or payments by this or any other act charged, or intended to be charged on the said general or aggregate fund, or upon the said particular duties which shall then remain to be satisfied out of the same; any thing herein contained to the contrary in any wise notwithstanding.

Anno primo

GEORGGII I. Regis.

STAT. II. CAP. XXIII.

An act for making provision for the ministers of the fifty new churches, which are to be built in and about the cities of London and Westminster, and suburbs thereof; and for rebuilding and finishing the parish-church of Saint Mary Woolnoth, in the said city of London.

MOST gracious Sovereign, Whereas by an act of parliament, made in the ninth year of the reign of her late majesty Queen Anne, intituled, An act for granting to her Majesty several duties upon coals, for building fifty new churches in and about the cities of London and Westminster, and suburbs thereof, and other purposes therein mentioned, it was enacted, That for all sorts of coals and culm, which from and after the fourteenth day of May, one thousand seven hundred and sixteen, and before the nine and twentieth day of September, one thousand seven hundred and twenty four, should be imported and brought into the port of the city of London, or the river of Thames, within the liberty of the said city upon the same river, there should be paid to her said Majesty, her heirs and successors, by way of imposition thereupon, over and besides all other impositions and duties, according to the rates therein and herein-
9 Ann. c. 221
 after mentioned; that is to say, From and after the said fourteenth day of May, one thousand seven hundred and sixteen, and before the nine and twentieth day of September, one thousand seven hundred and sixteen, for all such sorts of coals and culm as are usually sold by the chaldet, for every chaldet thereof, containing forty-six bushels Winchester measure, the sum of two shillings; and for such sorts of coals as are sold by the tun, for every tun thereof, containing twenty hundred

dred weight, the sum of two shillings; and from and after the eight and twentieth day of September, one thousand seven hundred and sixteen, and before the eight and twentieth day of September, one thousand seven hundred and twenty-four, there should be paid for every such said chaldre of coals and culm, and tun of coals, the sum of three shillings, the same to be raised, levied, collected, and paid to her said late Majesty, her heirs and successors, as therein is mentioned: and it is thereby further enacted, That all and every such sum and sums of money, which should be raised, collected, and levied, by virtue of that act (the necessary charges of raising, managing, and accounting for the same, excepted) should, from time to time, be brought and paid into the receipt of Exchequer, and by force and virtue of that act were and should be appropriated, issued, applied, and disposed, for the building of fifty new churches of stone and other proper materials, with towers or steeples to each of them; whereof one was by the said act directed to be erected in the parish of East Greenwich, in the county of Kent; and for purchasing of sites of churches, and church-yards, and burying-places, in or near the cities of London and Westminster, or the suburbs thereof; and for making such chapels, as were then already built and capable thereof, parish churches, and for purchasing houses for the habitations of the ministers of the said churches; and for applying the sum of four thousand pounds per annum, out of the said duties and impositions, towards the repairing and finishing the collegiate church of Saint Peter, Westminster, and the chapels of the same; and also for applying the sum of six thousand pounds per annum, out of the said duties and impositions arising by that act, towards the finishing Greenwich Hospital, and the chapels thereunto belonging, and to and for none other use, intent or purpose whatsoever; and it was thereby further enacted, That it should and might be lawful to and for her said late Majesty, by letters patent under the great seal of Great Britain, to nominate, constitute, and appoint such persons as her said late Majesty should think fit to be commissioners for the purposes in that act mentioned; which said commissioners, or so many of them as should by the said commission be authorized, are by the said act directed to enquire and inform themselves, in what parishes the said new churches (except that for Greenwich) were most necessary to be built, and of proper places for the sites of the said respective new churches, and also a cemetery or church-yard for each of the said churches, for the burial of christian people, to be purchased; and also which of the said chapels were fit to be made parish-churches; and to ascertain the several houses, lands, tenements, and hereditaments, and the bounds and limits which in their judgments or opinions might be fit to be made distinct parishes; and to enquire and inform themselves, by the best means they could, of the value of such houses, lands, tenements, and hereditaments, and of the respective estates and interests therein, which they should think necessary to be purchased for the said sites and cemeteries, and for houses for the habitations of the respective ministers; and the said commissioners were by the said act required, on or before the four and twentieth day of December, one thousand seven hundred and eleven, to report or certify to her said late Majesty in writing, under their hands and seals, such matters and things as should appear to them upon their enquiries aforesaid, with their opinions thereupon, and present a duplicate of such report or certificate to each of the two houses of parliament, to the end such further directions might be given thereupon, as might be pursuant to her said late Majesty's pious intentions in the premises: and whereas by one other act of parliament, made in the tenth year of her said late Majesty's reign, intituled, An act for enlarging the time given to the commissioners appointed by her Majesty, pursuant to an act for granting to her Majesty several duties on coals, for building fifty new churches in and about the cities of London and Westminster, and suburbs thereof, and other purposes therein mentioned; and also for giving the said commissioners further powers for the better effecting the same; and for appointing money for rebuilding the parish-church of Saint Mary Woolnoth, in the city of London; reciting therein in part the said recited act, and that in pursuance thereof her said late Majesty, by letters patent under the great seal of Great Britain,

Britain, did nominate, constitute, and appoint several commissioners for the purposes in the said first recited act mentioned, with such powers and authorities as in the same act are expressed; and further reciting, that the said commissioners did apply themselves to the execution of the powers therein mentioned, but could not perfect within the time limited what was by the said act intended; it was therefore enacted by the said act of the tenth year of the reign of her said late Majesty, That notwithstanding the time limited by the said letters patent was expired, it should and might be lawful to and for the said commissioners, so appointed by the said letters patent, or any five or more of them, and they were thereby authorized and required to meet, from time to time, as often as there should be occasion, either with or without adjournments, and to enquire and inform themselves of all and every the matters and things therein committed to them, or any five or more of them, in or by the said first recited act, or by that present act intended to be by them performed, until they should have completed and finished the same; and it was thereby further provided and enacted, That it should and might be lawful to and for her said late Majesty, her heirs and successors, at any time before the twenty-ninth day of September, one thousand seven hundred and twelve, by letters patent under the great seal of Great Britain, to nominate, constitute, and appoint such persons to be commissioners to execute all and every the powers in the said several acts mentioned, as her said late Majesty should think fit; and from such appointment so made, the powers granted by the said act of the tenth year of the reign of her said late Majesty, to the commissioners in the former letters patent, should determine: and whereas her said late Majesty did, in pursuance of the said last recited act, by letters patent under the great seal of Great Britain, bearing date on or about the seven and twentieth day of September, one thousand seven hundred and twelve, nominate, constitute, and appoint several persons to be commissioners for the purposes in the said recited acts mentioned; and that they, or any five or more of them, should do, perform, and execute all and every the powers, matters, and things, in and by the said recited acts, and either of them, appointed to be done and performed: we your Majesty's most dutiful and loyal subjects the commons of Great Britain, in parliament assembled, being zealous to provide such supplies as may enable your Majesty to pursue your pious and gracious intentions, to provide for the maintenance of the ministers who are to attend the service of God in the new churches to be erected, pursuant to the said recited acts of parliament, in or about the cities of London and Westminster, and suburbs thereof, for the honour of the church of England, and the advancement of our holy religion, do most humbly present to your Majesty the several impositions, rates, and duties herein after mentioned, and do beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That for all sort of coals and culm, which, from and after the twenty-seventh day of September, one thousand seven hundred and twenty-four, and before the twentieth day of September, one thousand seven hundred and twenty-five, shall be imported and brought into the port of the city of London, or the river of Thames, within the liberty of the said city upon the same river, there shall be paid to his Majesty, his heirs and successors, by way of imposition thereupon, over and besides all other impositions and duties, according to the rates hereafter mentioned; that is to say, For all such sorts of coals and culm as are usually sold by the chalders, for every chalders thereof, containing thirty-six bushels, Winchester measure, the sum of three shillings; and for such sort of coals as are sold by the tun, for every tun thereof, containing twenty hundred weight, the sum of three shillings: which said respective sums of three shillings for every chalders of coals and culm, and tun of coals, shall, from time to time, during the term before-mentioned, be levied, collected, and paid to his Majesty, his heirs and successors, in the same manner, method, and form, and at such places, and by such means, ways and means, and under such penalties and forfeitures as are mentioned,

9 Ann. c. 22.

9 Ann. c. 22.

Additional imposition on coals and culm brought into the port of London, &c. from Sept. 27, 1724, to Sept. 28, 1725.

The rates.

To be raised, &c. as by any act now in force.

mentioned, expressed, and referred unto, in and by any act, law or statute, acts, laws or statutes, now in force, for raising, levying, collecting, or answering any other duty or duties now payable to his Majesty for or upon any coals or culm whatsoever, imported or brought coastwise into the said port of *London*; and that all and every the powers, authorities, penalties, forfeitures, disabilities, articles, rules, and clauses in the same acts, laws, and statutes, or any of them, mentioned or contained, (except such and so much of them for and concerning which it is otherwise provided in this present act) shall be of such force and effect, to all intents and purposes, for the raising, levying, collecting, and answering the impositions hereby granted, for and during the said term herein before limited, as if the same were particularly and at large set down and enacted by this act.

The money to be brought into the Exchequer, and appropriated for the maintenance of the ministers.
Part of this money how to be applied.
2 Geo. 2. c. 10. sect. 1.

II. And be it further enacted by the authority aforesaid, That all and every such sum and sums of money, which shall be raised, collected, and levied, by virtue of this act, (the necessary charges of raising, managing, and accounting for the same, excepted) shall, from time to time, be brought and paid into the receipt of Exchequer, and by force and virtue of this act, are and shall be appropriated for and towards the providing due maintenances for the ministers to attend the service of God in the new churches to be erected in and about the cities of *London* and *Westminster*, and suburbs thereof, pursuant to the said recited acts of parliament, and shall for that purpose be issued, applied, and disposed, in such manner as shall hereafter be directed by parliament.

Not to extend to coals for the use of Chelsea-hospital.

III. Provided, That this act, or any thing therein contained, shall not extend, or be construed to extend, to charge or lay any of the duties or impositions hereby imposed upon such coals (not exceeding one hundred chalders by the year) as shall be brought into the port of *London* from *Newcastle upon Tyne*, or any other place, for the only use and service of the royal hospital at *Chelsea*; any thing herein contained to the contrary notwithstanding.

Anno primo

GEORGGII I. Regis.

STAT. II. CAP. XXVI.

An act for continuing several laws therein mentioned relating to coals, hemp and flax, Irish and Scotch linen, and the assize of bread; and for giving power to adjourn the quarter-sessions for the county of Anglesea, for the purposes therein mentioned.

The act of 9 Ann. c. 28. made perpetual.

WHEREAS divers temporary laws which by experience have been found beneficial and useful, are expired, or near expiring; therefore for continuing the same, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That an act made in the session of parliament held in the ninth year of the reign of the late Queen *Anne*, intituled, *An act to dissolve the present, and prevent the future combination of coal-owners, lightermen, masters of ships, and others, to advance the price of coals, in prejudice of the navigation, trade and manufactures of this kingdom, and for the further encouragement of the coal trade*, which was to continue for three years, and from thence to the end of the next session of parliament; which act was further continued by an act made in the first year of the reign of his present majesty King *George*, which will expire at the end of this session of parliament, shall be made perpetual.

III. And

III. And be it further enacted by the authority aforesaid, That so much of the act made in the third and fourth years of the reign of her said late majesty Queen Anne, intituled, *An act to permit the exportation of Irish linen cloth to the plantations, and to prohibit the importation of Scotch linen into Ireland*, as relates to the liberty of exporting Irish linen to the West Indies, shall continue and remain in full force for the term of one year, and from thence to the end of the next session of parliament.

The act of 3 & 4 Ann. c. 8. continued. Further continued by 3 Geo. 1. c. 21.

Anno primo

G E O R G I I I. Regis.

S T A T. II. C A P. XLIII.

An act to continue duties for encouraging the coinage of money; and to charge the duties on senna as a medicinal drug; and for the appropriating several supplies granted to his Majesty.

MAY it please your most excellent Majesty, Whereas great benefit and advantage did accrue to England by one act of parliament passed in the eighteenth year of the reign of his majesty King Charles the Second, intituled, *An act for encouraging of coinage; and continued by another act made in the twenty fifth year of the reign of his said majesty King Charles, intituled, An act for continuing a former act concerning coinage; both which said acts were revived by an act made in the first year of the reign of his majesty King James the Second, and were continued by an act made in the fourth year of King William and Queen Mary, of blessed memory, and were further continued by an act made in the twelfth year of the reign of the said late King William, and were further continued by an act made in the seventh year of the reign of her late majesty Queen Anne, of blessed memory, to be in force for seven years from the first day of March, one thousand seven hundred and eight, and until the end of the first session of parliament then next following, and no longer; so that unless the said acts be revived and continued, the encouragement given thereby will cease, and this kingdom be deprived for the future of so great a good as it hath for many years last past enjoyed: now we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do give and grant unto your Majesty the rates, duties, and impositions herein after mentioned, for and during the term and time herein after expressed, and do humbly pray that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in the present parliament assembled, and by the authority of the same, That such and the like rates, duties, and impositions, as by the said act of parliament of the eighteenth year of the reign of King Charles the Second were granted, and by the said subsequent acts were continued, for and upon the importation of wines, vinegar, cyder, beer, brandy, and strong waters imported, during the respective terms therein mentioned, shall be further continued, and be paid and payable to his Majesty, his heirs and successors, for and upon all wines, vinegar, cyder, beer, brandy, and strong waters, which shall be imported or brought into Great Britain, within or during the space of seven years, to commence from the first day of March, one thousand seven hundred and fifteen, and until the end of the first session of parliament then next following, and no longer; and that the said former acts, and all other acts of parliament concerning coinage, and every of them, and every clause, article, and sentence, in them or any of them contained, now being in force, shall be and are, by virtue of this act, revived and continued, and shall be in force, and be duly put in execution, and during all such term and time as are before-mentioned, as fully and*

18 Car. 2. c. 5.

1 Jac. 2. c. 7.
4 & 5 W. & M. c. 24.
12 & 13 W. 3. c. 11.
7 Ann. c. 24.

Coinage duties continued for 7 years.
18 Car. 2. c. 5.
Continued from March, 1730, for seven years, by 4 Geo. 1. c. 12, and farther by 19 Geo. 2. c. 14.

Deficiency in
the coinage-
duty, how to
be supplied.

and effectually as if the same were particularly repeated and re-enacted in the body of this present act.

II. *And to the end the importers of gold and silver into the mints of England and Scotland respectively, may not be discouraged by any deficiency of the revenue by this act settled for defraying the coinage thereof; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them now being, or the lord high treasurer, or any three or more of the commissioners of the treasury for the time being, out of the monies arising by this act, or out of any other the publick supplies granted or to be granted by parliament, to cause so much money to be applied, as shall be necessary for defraying the expences of the said mints of England and Scotland respectively, by way of imprest, and upon account, for that service, so as the same, together with the coinage-duties arising by this act, do not exceed, in any one year, the sum of fifteen thousand pounds, and so as the said monies be issued out of the Exchequer of Great Britain to the master of the mint in England, and the general of the mint in Scotland respectively, for the said purposes.*

12 Car. 2. c. 4.

III. *And whereas in the book of rates annexed to an act made in the twelfth year of the reign of King Charles the Second, intituled, A subsidy granted to the King of tonnage and poundage, and other sums of money payable upon merchandize exported and imported, a rate is fixed upon senna under the title of drugs, in order to pay the duty charged thereon by the said act; which act has been continued by several subsequent acts now in force: and whereas the said duty is by a subsequent act increased, and further duties are by several other acts laid upon the importation of all drugs, all which acts are still in force: and whereas by several of the said last mentioned acts, drugs used in dying are exempted from payment of the respective duties thereby granted; and for the better adjusting the duties upon goods used in dying, by an act of the third year of the reign of her late Majesty, for continuing duties on low wines and other things therein mentioned; it is declared what goods are meant to be used in dying, among which senna is contained; nevertheless it being notorious that senna is not ever was used in the dying trade, but was inserted in the said last mentioned act by mistake, to the great loss of his Majesty's revenue in the duties intended to be paid for the same: for prevention thereof for the future, be it enacted and declared by the authority aforesaid, That all senna imported into Great Britain, after the ninth day of May, one thousand seven hundred and sixteen, shall be subject and liable to the payment of the duties charged by the said act of tonnage and poundage, and by the several acts for increasing and continuing the same, and to all and every other the respective duties laid or intended to be laid, by other respective acts, as if the said exemptions in the several acts for goods or drugs used in dying had not been therein inserted; any law or statute to the contrary notwithstanding.*

3 & 4 Ann.
c. 4. sect. 2.

After 9 May,
1716, senna to
pay as a me-
dicinal drug.
Senna imported
by Mr Vernon
is excepted by
6 Geo. 1. c. 11.
s. 53.

Anno primo

GEORGE II. I. Regis.

STAT. II. CAP. XLVI.

An act to prevent the mischiefs by manufacturing leaves or other things to resemble tobacco, and the abuses in making and mixing of snuff.

WHEREAS tobacco is one of the chief products of Virginia and Maryland, upon which their welfare and subsistence doth much depend; and by the importation thereof the navigation and trade of this kingdom, and the publick revenues of the same, are very much increased: and whereas it is by experience, that of late several evil persons have cut, cured, manufac-

and sold walnut-tree leaves, hop leaves, sycamore leaves, or other leaves, herbs, plants, or materials, resembling tobacco of the growth or product of the British plantations, to the prejudice of his Majesty's plantations in America, and of the navigation and trade of this kingdom, and of the publick revenues arising upon tobacco: for remedy whereof for the future, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same; That all and every person and persons whatsoever, who, at any time or times after the twentieth day of June, in the year of our Lord one thousand seven hundred and sixteen, shall cut, or cause or procure to be cut, any walnut-tree leaves, hop-leaves, sycamore leaves, or any other leaves, herbs, plants, or materials whatsoever, (not being tobacco leaves or plants) into the form or in imitation of any the usual sizes or cuts which tobacco has been or shall be cut into, for sale, or shall colour or cure, or cause or procure to be coloured or cured, any such leaves, herbs, plants, or materials, to make the same resemble tobacco, for sale, or shall sell, or cause or procure to be sold, or agree or offer to sell knowingly, any such leaves, herbs, plants, or materials, mixed or unmixed with tobacco; as if the same were tobacco, shall, for every pound weight of such leaves, herbs, plants, or materials, so cut, coloured, cured, sold or agreed for, or knowingly offered to sale, and for every pound weight of such mixture as aforesaid, forfeit and lose the sum of five shillings, and after that rate for a greater or lesser quantity; that is to say, one moiety or half part thereof to the use of his Majesty, his heirs and successors, (he or they bearing the charge of prosecution out of the moiety so accruing to the crown, and not otherwise) and the other moiety or half part thereof to the use of such person or persons as will inform or sue for the same, to be recovered (with full costs of suit) by action of debt, bill, plaint, or information, in any his Majesty's courts of record at Westminster, or in the Exchequer of Scotland, wherein no essoin, protection, wager of law, or more than one imparlance shall be allowed.

After June 20, 1716, walnut-tree leaves, &c. shall not be cut with tobacco.

Penalty of 5s. for every pound offered to sale, to King and prosecutor.

II. And be it enacted by the authority aforesaid, That all and every person and persons whatsoever, who at any time or times after the said twentieth day of June, in the year of our Lord one thousand seven hundred and sixteen, shall export, or cause to be exported, or shall lade or put on board, or cause or procure to be laden or put on board, for exportation, any such leaves, herbs, plants, or materials, or such mixture as aforesaid, or endeavour to obtain a drawback for the same, as if the same were tobacco which had paid or secured his Majesty's duties thereupon, shall, for every such offence, forfeit and lose the sum of five shillings for every pound weight, and proportionably for a greater or lesser quantity, over and above all other penalties which may be inflicted for such offence by any law now in force, to be recovered and distributed in such manner as aforesaid.

Like penalty for exportation.

III. And be it also enacted by the authority aforesaid, That all the leaves, herbs, plants, and materials, so cut, coloured, cured, or manufactured, sold, contracted for, or knowingly offered to sale as aforesaid, and all such mixtures as aforesaid, and all engines, utensils, and tools, made use of in the cutting, colouring, curing, or manufacturing the same, or prepared for such use, shall and may be searched for and seized by any officer of the customs, or by any person or persons thereunto specially authorized, by writing under the hands and seals of the commissioners of the treasury, or any three or more of them, or of the lord treasurer for the time being, or of the commissioners of the customs in England or Scotland respectively, or any three or more of them for the time being.

Such leaves, &c. may be searched for and seized.

IV. Provided always, and it is hereby enacted, That no house or warehouse whatsoever shall be opened to search for or seize such leaves, herbs, plants, materials, or mixtures, or such engines, utensils, or tools, but at reasonable hours, and not without a special warrant first had and obtained from

Search to be made at reasonable hours, and not without warrant from two justices.

The leaves, &c. seized, to be brought to the custom-house, or secured by order of the justices.

The cause of seizure to be determined by quarter-sessions; and leaves, &c. to be burnt.

Punishment of servants, &c. employed in cutting or selling such leaves.

Persons sued may plead the general issue, and shall recover treble costs.

Mixing or colouring snuff with oaker, &c.

forfeits the snuff, and 3l. for every pound weight. By Act of 1701. this act is extended to other abuses relating to snuff. How to be recovered and disposed.

from two or more justices of the peace of the county or place where such search is to be made; and that the leaves, herbs, plants, and materials, and the said mixtures, engines, utensils, and tools, which shall, at any time or times, be found and seized within the limits of any port, or within six miles of the same, shall be brought to the next custom-house warehouse; and if found and seized at any greater distance from any port, shall be secured by order of any two justices of peace of the county or place where they shall be found, at the King's charge, till the cause of such seizure shall be determined by the justices of the peace in their quarter sessions; and that the cause of every such seizure shall be heard and determined at the next quarter-sessions, or (at farthest) at the second quarter-sessions after such seizure made; and all such leaves, herbs, plants, materials, mixtures, engines, utensils, and tools, (after condemnation or recovery by judgment of such sessions) shall be openly burnt or destroyed by order of the same at his Majesty's charge.

V. And it is hereby further enacted, That all servants and labourers which shall be employed in the cutting, colouring, curing, or manufacturing any such leaves, herbs, plants, or materials, to resemble tobacco, or in the making any such mixture as aforesaid, or in knowingly vending the same, and shall be convicted thereof by the oath of any one or more credible persons, before any two justices of the peace of the county or place where the offence shall be committed, shall or may, by order of such justices, be committed to the common gaol or house of correction, there to remain and be kept to hard labour for any time not exceeding six months, without bail or mainprize.

VI. And be it likewise enacted by the authority aforesaid, That if any person or persons shall be sued or prosecuted for what he or they shall do in pursuance or execution of this act, such person or persons may plead the general issue (not guilty) and after issue joined may give this act and the special matter in evidence; and if the plaintiff or prosecutor shall be nonsuit, or forbear further prosecution, or suffer discontinuance, or if a verdict pass against him, the defendant shall recover treble costs, for which he shall have the like remedy as in cases where costs by law are given to defendants.

VII. And be it further enacted by the authority aforesaid, That if any person or persons shall, at any time after the said twentieth day of June, in the year of our Lord one thousand seven hundred and sixteen, make, mix, or colour, or cause to be made, mixed, or coloured, any sort of snuff with any sort of oakers, umber or any other kind of colouring, except with water tinged with the colouring commonly called *Venetian Red* only, or shall mix, or cause to be mixed, with any sort of snuff, any fustick or yellow ebony, touchwood, or any other sort of wood, or any dirt, or distilled from tobacco; or shall knowingly sell, or expose to sale, any snuff so made, mixed, or coloured as aforesaid, every such person so offending shall, for every pound weight of snuff so made, mixed, or coloured, forfeit the said snuff, and likewise the sum of three pounds, and proportionably for any greater or lesser quantity, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, or in his Majesty's court of Exchequer in Scotland, wherein no estate, privilege, protection, or wager of law, shall be allowed, nor any more than one imparlance; one moiety of which forfeitures shall be to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person or persons who shall seize, inform, or sue for the same.

Anno tertio

GEORGE III. Regis.

C A P. IV.

An act for continuing the duties on malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and seventeen; and to authorize allowances to be made to certain receivers; and to obviate a doubt concerning goods imported from the islands of Jerley, Guernsey, Sark, and Alderney; and to ascertain the duties upon sheep skins and lamb skins; and to prevent frauds in the duties upon starch; and for making forth duplicates of Exchequer bills, lottery tickets, and orders, lost, burnt, or destroyed, and for enlarging the time for adjusting claims in several lotteries; and for preventing frauds in the duties on low wines and spirits carried coastwise.

SECT. V. **A**ND whereas the inhabitants of the islands of Jerley, Guernsey, Sark, and Alderney, have always been permitted and allowed to import into England, any goods, wares, and merchandizes, of the growth, produce, or manufacture of those respective isles, upon certificates from the respective governors, lieutenant or deputy governors, or commanders in chief, for the time being, and oaths before the magistrates of the said islands of Jerley and Guernsey respectively, that the same were of the growth, produce, or manufacture of the said islands, or either of them, without paying any customs, subsidies, or duties for or in respect thereof: and whereas some doubt hath of late arisen, whether, according to some late laws now in force, the same may be still continued: now for removing the said doubt, and encouraging the said inhabitants to continue that steady and firm loyalty and fidelity to the crown of Great Britain, which they have formerly and constantly shewn to the crown of England, and for their better support; be it declared and enacted by the authority aforesaid, That the said inhabitants shall and may (with and under such certificates and oaths as aforesaid) import into any lawful port of Great Britain, any goods, wares, and merchandizes, of the growth, produce, and manufacture of the said islands, or either of them, without paying any customs, subsidies, or duties, for or in respect thereof, (except such excise or other duty as is now, or shall hereafter, for the time being, be due and payable for the like goods of the growth, produce, and manufacture of Great Britain); any law or statute to the contrary in any wise notwithstanding.

Goods of the produce of Jerley, &c. to be imported duty free. By 5 Geo. I. c. 18. s. 11. salt imported from these islands shall pay as other foreign salt.

VII. Provided always, and it is hereby declared and enacted by the authority aforesaid, That nothing in this act contained shall exempt, or be construed to exempt, any goods or commodities of the growth, product, or manufacture of any foreign nation or country, which may lawfully be imported into the said islands, or such foreign goods or commodities as shall may be in part or fully manufactured in the said islands by the people thereof, from payment of such customs, duties, or other impositions, on the importation of the same, from any of the said islands into Great Britain, where are or shall be due and payable for goods and commodities of the like kind imported into Great Britain, from such foreign nation or country of which the said goods are of the growth, product, or manufacture; any law, custom, or usage, to the contrary notwithstanding.

But foreign goods, &c. to pay duty.

XIV. And whereas starch made beyond the seas, and imported into this kingdom, is by law subject to the payment of custom and other duties, and starch made in this kingdom is made liable to the payment of several duties by way of excise, to evade the payment whereof several considerable quantities of starch

After May 27, 1717, all hair-powder imported to pay as foreign starch.

ground into powder have of late been fraudulently imported from parts beyond the seas, under the denomination of hair-powder, to the great prejudice of the revenue, and the ruin of the starch-makers of this kingdom; and such powder being not liable to pay on the importation thereof much above one twentieth part of the custom and duties which starch is liable unto, for preventing whereof for the future, be it declared by the authority aforesaid, That all hair-powder made of starch, or other powder that will serve for the same uses as starch, shall, on the importation thereof, after the twenty seventh day of May, one thousand seven hundred and seventeen, be subject and liable to the same or the like several and respective duties, as foreign starch on the importation thereof is liable unto; and such powder so to be imported shall be entitled to the like drawback upon exportation, and be collected or levied with such allowances, and under such penalties and forfeitures, and in such manner and form, as is directed and prescribed by the laws now in force relating to the collection of his Majesty's customs and other duties upon starch.

Clause for preventing frauds in the duties on low wines and spirits carried coastwise.

XVII. And whereas several persons, who privately brew, make, and distil, great quantities of low wines and spirits, of which no entries are made with the proper officers of excise of the respective divisions and places where the same are so brewed, made, or distilled, nor any duties paid for the same, do privately carry the same on board ships or other vessels in several parts of this kingdom, and there sell the same whereby his Majesty is very much defrauded in his duties on the said commodities, and the fair dealers in the said commodities very much prejudiced in their trade, for remedy whereof, be it further enacted by the authority aforesaid, That from and after the fifth day of June, one thousand seven hundred and seventeen, all low wines or spirits, which shall be brought by sea coastwise from any port or place in this kingdom to any other port or place in this kingdom, without a certificate from the proper officer of excise of the respective divisions and places where the same were brewed, made, or distilled, that the duty of such low wines or spirits so brewed, made, or distilled, has been paid (which certificate shall be given on demand, without fee or reward) shall be forfeited and lost, and shall and may be seized by any of the officers of the customs or excise of the port or place where the same shall be so brought in; the said forfeiture to be sued for, recovered, determined, and mitigated, by the same ways, means, and methods, as any penalty or forfeiture may be sued for, recovered, determined, and mitigated by any of the laws of excise, and to be distributed, one moiety to his Majesty, his heirs and successors, and the other moiety to the person or persons that shall sue or inform for the same.

Anno tertio

GEORGE I. Regis.

CAP. VII.

An act for redeeming the yearly fund of the South-Sea company (being after the rate of six pounds per centum per annum) and settling on the said company a yearly fund after the rate of five pounds per centum per annum, redeemable by parliament, and to raise for an annuity or annuities, at five pounds per centum per annum, any sum not exceeding two millions, to be employed in lessening the national debts and incumbrances, and for making the said new yearly fund and annuities to be hereafter redeemable in the time and manner thereby prescribed.

MOST gracious Sovereign, Whereas the capital or joint stock of the governor and company of merchants of Great Britain, trading to the South-seas, and other parts of America, and for encouraging the fishery, being adjusted and settled pursuant to several acts of parliament in that behalf, doth amount to the sum of ten millions; and in respect thereof a yearly fund of six hundred thousand pounds hath been, and is payable to the said governor and company, after the rate of six pounds per centum per annum, besides a yearly sum of eight thousand pounds, for or towards the charges of the said governor and company for management, subject nevertheless to a proviso contained in one act of parliament of the first year of your Majesty's reign, intituled, An act for enlarging the capital stock and yearly fund of the South-Sea company, and for supplying thereby the hundred twenty two thousand thirty two pounds four shillings and eight pence to publick uses; and for raising one hundred sixty nine thousand pounds for the like uses, by sale of annuities upon divers encouragements therein mentioned; and for appropriating several supplies granted to your Majesty, whereby the said yearly sums of six hundred thousand pounds, and the thousand pounds were redeemable upon one year's notice, which was to be done after the twenty fifth day of December, one thousand seven hundred and sixteen, and upon payment as well of the said sum of ten millions, as of all arrears of the said yearly sums, in such manner and form as in the said proviso of redemption are prescribed: and whereas the said governor and company of merchants of Great Britain are willing and contented, in regard the common rate of interest for money is very much lessened under your Majesty's most auspicious government, to accept, from and after the feast of the nativity of Saint John Baptist, one thousand seven hundred and eighteen, one annuity or yearly fund of six hundred thousand pounds, being after the rate of five pounds per centum per annum for the said ten millions, together with the said yearly sum of eight thousand pounds to be continued to them for management, so as they may be satisfied the said yearly sums of six hundred thousand pounds and eight thousand pounds, until and for the quarter, to end at the said feast of the nativity of Saint John Baptist, one thousand seven hundred and eighteen, and so as the future payments of the said yearly sums of five hundred thousand pounds, and eight thousand pounds, may be secured to them from the said feast day, until the redemption thereof, according to the tenor and true meaning of this present act: now we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being desirous to ease the present burden of debts and incumbrances, and in due time the heavy taxes lying upon this kingdom, so far as is consistent with honour, justice, and equity, do most humbly beseech your Majesty that it may be enacted; and be it enacted by your King's most excellent majesty, by and with the advice and consent of the Lords spiritual and temporal, and commons, in this present parliament assembled,

Farther provisions relating to this act, 3 Geo. 1. c. 3.

1 Geo. 1. stat. 2. c. 11.

South-Sea
company to be
paid in the first
place, all mo-
nies due, or to
grow due, on
24 June, 1718,
on the yearly
fund of
600,000l. and
8,000l.

And after-
wards the
600,000l. per
annum to
cease.

Company to
have the year-
ly sum of
500,000l. and
2,000l. out of
the duties
9 Ann. c. 21.

Payable quar-
terly.

First payment
at Mich. 1718.

Company to
continue a
corporation,

and enjoy
their annui-
ties, &c. till
redeemed;

assembled, and by authority of the same, That the said governor and company of merchants of *Great Britain*, trading to the *South Seas* and other parts of *America*, and for encouraging the fishery, or their successors, shall be fully satisfied, contented, and paid, in the first place, all such monies as are due and unpaid, or at any time or times, on or before the said feast of the nativity of Saint *John Baptist*, one thousand seven hundred and eighteen, inclusively, shall grow due, and remain unpaid, or be in arrear to them, for or upon the said yearly fund of six hundred thousand pounds, and the said yearly sum of eight thousand pounds, and either of them, out of the several revenues charged therewith, or by such other ways and means as by any former act or acts of parliament are provided or prescribed in that behalf.

II. And it is hereby enacted, That from and after the said feast of the nativity of Saint *John Baptist*, one thousand seven hundred and eighteen, all payments of or upon the said yearly fund of six hundred thousand pounds, which from thenceforth should or might grow due or payable, shall cease and determine.

III. And be it further enacted by the authority aforesaid, That the said governor and company of merchants of *Great Britain*, and their successors (subject nevertheless to the proviso of redemption hereafter in this act contained in this behalf, and none other) shall have, receive, and enjoy, and be entitled by force and virtue of this act, to have, receive, and enjoy the said yearly fund or sum of five hundred thousand pounds, and the said yearly sum of eight thousand pounds, which annual or yearly sums shall be and are hereby charged upon, and shall be paid and payable, from time to time, out of all and every the duties, impositions, additional impositions and revenues, and all proportional parts of them, or any of them whatsoever, which, by an act made in the ninth year of the reign of her late majesty *Queen Anne*, intituled, *An act for making good deficiencies, and settling the publick debts; and for erecting a corporation to carry on a trade to the South Seas, and for the encouragement of the fishery, and for liberty to trade in unwrought iron with the subjects of Spain; and to repeal the acts for registering of seamen*; or by any other act or acts of parliament, or any clause or clauses contained in any act or acts of parliament now in force, were charged or chargeable with the said former yearly fund of six hundred thousand pounds, and the said former yearly sum of eight thousand pounds, and either of them, or any part thereof; and shall be paid and payable to the said governor and company of the merchants of *Great Britain*, and their successors for ever, at the four most usual feasts or days of payment in the year; that is to say, the feast of Saint *Michael* the archangel, the birth of our Lord *Christ*, the annunciation of the blessed *Virgin Mary*, and the nativity of Saint *John Baptist*, by even and equal portions: the first payment thereof to be made at the feast of Saint *Michael* the archangel, in the year of our Lord one thousand seven hundred and eighteen, and that all the payments thereof shall be made out of the duties, impositions, additional impositions, revenues, and proportional parts before mentioned, with preference to all payments hereafter to be charged thereupon, (the monies of the said yearly fund of six hundred thousand pounds, and of the said yearly sum of eight thousand pounds, which are or shall be due or in arrear on or before the said feast of the nativity of Saint *John Baptist*, one thousand seven hundred and eighteen, always excepted and foreprized).

XVIII. And it is hereby declared and enacted by the authority aforesaid, That the said governor and company of merchants of *Great Britain*, and their successors for ever, shall remain, continue, and be one body corporate and politick, by the name above mentioned, and shall have, hold, receive, and enjoy the said yearly sum of six hundred thousand pounds, until and to the quarter to end at the feast of the nativity of Saint *John Baptist*, one thousand seven hundred and eighteen, as aforesaid, and the said yearly sum of five hundred thousand pounds, and eight thousand pounds, and

said annuity or annuities after the rate of five pounds *per centum per annum*, until the same respectively shall be redeemed according to this act; and shall have, hold, and enjoy all their forts, factories, acquisitions, lands, tenements, hereditaments, sole benefit and trade in and to the *South Seas*, and elsewhere, with a perpetual succession, and all abilities, capacities, powers, authorities, franchises, exemptions, privileges, profits, and advantages whatsoever, whereunto the said governor and company are, or, before the making of this act, were entitled by any act or acts of parliament, grant or charter now in force; all which are by this act ratified and confirmed to them and their successors, (the said former fund of six hundred thousand pounds *per annum*, which by this act is to determine at the feast of the nativity of Saint John Baptist, one thousand seven hundred and eighteen, as aforesaid, only excepted) freed and discharged of and from all former provisos, powers, acts, matters, and things whatsoever, for redeeming, determining, or making void the same, or any of them, subject nevertheless to the several and respective provisos and powers of redemption hereafter in this act contained.

and their factories, trades, and acquisitions.

XXIII. And it is hereby declared and enacted by the authority aforesaid, That all and every the abilities, capacities, powers, authorities, exemptions, franchises, privileges, profits, and advantages whatsoever, and all pains of death, and other penalties, forfeitures and disabilities, and all rules, directions, methods, articles, matters, and things whatsoever, which by any former act or acts of parliament, or any clause or clauses therein, or any charter or charters under the great seal of *Great Britain*, are enacted, granted, or established, to, for, touching, or concerning the said corporation of the governor and company of merchants of *Great Britain*, trading to the *South Seas* and other parts of *America*, and for encouraging the fishery, or the members of the same, (being in force at or until the time of making this act, and not hereby determined or altered) shall for ever continue and be practised, and be put in execution for securing and paying the yearly fund, annuities, and payments by this act directed, subject to the provisos for redemption thereof in this act contained, and also (as well after such redemption as before) for securing the possessions, trade, and business of the said corporation, and for their advantage in all respects, as fully and effectually, to all intents and purposes, as if the said abilities, capacities, powers, authorities, exemptions, franchises, privileges, profits, and advantages, and the said pains of death, and other penalties, forfeitures, and disabilities, and the said benefit of trade, rules, directions, methods, articles, matters, and things, were severally repeated, and at large re-enacted in the body of this present act.

All things by any former acts or charters granted, to continue for ever.

XXXVIII. And whereas by the act of tonnage and poundage, made in the twelfth year of the reign of his late majesty King Charles the Second, and the book of rates thereto annexed, and by other acts of parliament since made, and now in force, several duties are payable to his Majesty, his heirs and successors, and upon linseed imported; and it having been found by experience, that these duties are a discouragement to the importation thereof, and that should they be discontinued and taken off, the same would tend to the service of the woollen and other manufactures, and to the improvement of tillage in this kingdom: be it further enacted by the authority aforesaid, That from and after the first day of August, one thousand seven hundred and seventeen, it shall and may be lawful to and for any person or persons, to import linseed into this kingdom, without paying to his Majesty, his heirs and successors, any custom, subsidy, or other duties for the same; any thing in the act of tonnage and poundage, or any other act or acts of parliament, to the contrary in any wise notwithstanding.

12 Car. 2. c. 4.

Linseed may be imported duty-free.

XXXIX. And whereas in and by the act of tonnage and poundage, and the book of rates, which act has been by several subsequent acts of parliament continued, and is now in force, a duty of six pence is payable upon the exportation

12 Car. 2. c. 4.

British linen
may be ex-
ported duty-
free.

All draw-
backs, &c. to
continue till
duty ceases.

tation of every piece of linen cloth of British manufacture, made of hemp or flax, fine or coarse, not exceeding forty ells (except British made sail-cloth, which by law is permitted to be exported duty free); and whereas the said duty is a discouragement to the said manufacture, which employs many thousands of the poor of this kingdom; be it further enacted by the authority aforesaid, That, from and after the said first day of *August*, one thousand seven hundred and seventeen, it shall and may be lawful to and for any person or persons to export out of this kingdom, to parts beyond the seas, all sorts of linen cloth of the manufacture of this kingdom, which shall be made of hemp or flax, whether fine or coarse, free of all duties payable to his Majesty, his heirs or successors; any thing in the said act of tonnage and poundage, or any other act, or any thing to the contrary thereof in any wise notwithstanding.

XL. Provided always, and be it hereby further enacted, That all drawbacks, allowances, and abatements, granted or enacted to be made by any act or acts of parliament now in force, upon or out of any duties upon any goods or merchandizes imported or exported, shall be and continue, and are hereby continued until the duties on which such allowances, drawbacks, or abatements are granted or enacted to be made, shall respectively cease and determine.

Anno tertio

G E O R G I I I. Regis.

C A P. VIII.

An act for redeeming several funds of the governor and company of the bank of England, pursuant to former provisos of redemption; and for securing to them several new funds and allowances redeemable by parliament; and for obliging them to advance further sums not exceeding two millions five hundred thousand pounds, at five pounds per centum, as shall be found necessary to be employed in lessening the national debts and incumbrances; and for continuing certain provisions formerly made for the expences of his Majesty's civil government; and for payment of annuities formerly purchased at the rate of five pounds per centum; and for other purposes in this act mentioned.

MOST gracious Sovereign, Whereas by an act of parliament made and passed in the seventh year of the reign of her late majesty Queen Anne, of blessed memory, intituled, An act for enlarging the capital stock of the bank of England, and for raising a further supply to her Majesty for the service of the year one thousand seven hundred and nine, the governor and company of the bank of England were obliged, in the manner therein mentioned, to deliver up to be cancelled certain Exchequer-bills which had been made forth by a former act of parliament in that behalf, which bills, with interest thereupon, were computed to amount to seventeen hundred seventy five thousand twenty seven pounds seventeen shillings ten pence halfpenny; and to the end the said governor and company of the bank of England, and their successors, might have a competent recompence and consideration for so doing, and for all their demands relating thereto, it was by the said act of the seventh year of her late Majesty's reign enacted, That, from and after the said feast of Saint Michael the Archangel in the year of our Lord one thousand seven hundred and ten, the said governor and company of the bank of England, and their successors for ever, shall have, receive and enjoy one annuity or yearly sum of one hundred and six thousand five hundred and one pounds thirteen shillings and four pence out of such duties on houses as are therein mentioned: but it was thereby provided and enacted, That at any time, upon one year's notice to the said governor

7 Ann. c. 7.

governor and company of the bank of England, or their successors, and upon full payment to them of the said sum of one million seven hundred seventy five thousand and twenty seven pounds seventeen shillings and ten pence halfpenny, and of all arrears of the said annuity of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence per annum (if any shall be then due); then, and not till then, the said annuity of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence per annum should cease and determine, and then also the said duties on houses should be understood to be redeemed by parliament, and should not be issued, paid or applied to any use or purpose whatsoever, but by authority of parliament. And whereas in pursuance of the said act of the seventh year of her said late Majesty's reign, several other bills, commonly called Exchequer bills, were made forth, amounting to two millions five hundred thousand pounds principal money; and in pursuance of another act of the same year, and of certain clauses contained in an act of the eighth year of her reign, there were issued several such bills, amounting to four hundred thousand pounds more in principal money; and pursuant to an act made in the twelfth year of her said late Majesty's reign, there were issued such bills, amounting to twelve hundred thousand pounds more in principal money: and it was provided by the said acts respectively, That all the bills thereby made forth should bear an interest after the rate of two pence per centum per diem (saving such interest as therein is mentioned;) and that the said governor and company of the bank of England should have an allowance after the rate of three pounds per centum per annum for circulating the said bills, abating the said allowance proportionally as the bills should be cancelled: and by an act made in the ninth year of her said late Majesty's reign, for better enabling the said governor and company of the bank of England to exchange for ready money upon demand any of the bills made forth upon the said several acts of the seventh and eighth years of her Majesty's reign, it was enacted, That the full sum of forty five thousand pounds per annum should be paid to and for the use of the said governor and company of the bank of England, by the ways and means therein specified, for and during such time only, as in that act was limited: and by the said act made in the twelfth year of her Majesty's reign, for better enabling the said governor and company of the bank of England to circulate all Exchequer-bills made forth, and to be made forth on that and the said former acts, by exchanging the same from time to time, for ready money, upon demand, it was enacted, That the entire yearly sum of eight thousand pounds (over and above the said yearly sum of forty five thousand pounds) should be paid to and for the use of the said governor and company of the bank of England by quarterly payments, until such time as no more than nineteen hundred thousand pounds of all the bills issued and to be issued in pursuance of that and the said former acts (taken all together) should be standing out uncanceled in the whole: and for making good as well the said interest of two pence per centum per diem, and the said allowance after the rate of three pounds per centum per annum, as also the said yearly sum of eight thousand pounds, until the subsidies, duties, surplus monies and arrears composing the general fund and security by the said former acts, or some of them, intended to be established, or so many of them as should be sufficient for those purposes, should have taken effect, it was by the said several acts of the seventh, eighth, and twelfth years of her late Majesty's reign, or some of them, enacted, That the lord treasurer, or three or more of the commissioners of the treasury for the time being, should make out or cause to be made out other Exchequer-bills for so much as should be computed to be due at the respective quarter-days therein mentioned (over and above what should have been applied of the subsidies, duties and other sums of money aforesaid) for such interest for such allowance of three pounds per centum per annum, and for the said yearly sum of eight thousand pounds respectively; and that such quarterly bills should bear the like interest of two pence per centum per diem; and that the said governor and company of the bank of England should have the like allowance of three pounds per centum per annum for circulation thereof. And

7 Ann. c. 7.

9 Ann. c. 7.

7 Ann. c. 7, &

8.

whereas

1 Geo. 1. Stat.
1. c. 12.

Exchequer-
bills on 22
Dec. 1716,
amounted to
4,561,025 l.
7 Ann. c. 7. &
8.
8 Ann. c. 1.
12 Ann. Stat. 1.
c. 11.

whereas in an act of parliament, made and passed in the first year of your Majesty's reign, reciting, That the Exchequer-bills standing out and remaining unsatisfied and undischarged upon the eleventh day of July, one thousand seven hundred and fifteen, did amount to the sum of four millions five hundred sixty one thousand twenty and five pounds, or thereabouts; it was thereby enacted and declared, That several subsidies, duties, revenues, additional revenues, incomes, surplus monies, arrears, overplus monies and other monies therein particularly described or mentioned, were and should be one general and aggregate fund and security for satisfying and paying all monies which then were and from time to time should be incurred and grown due or payable for interest, at the rate of two pence per centum per diem, and for the said allowance of three pounds per centum per annum for all the Exchequer-bills above-mentioned, or such of them as should from time to time be uncanceled or undischarged; and all the monies which were or should be grown due from time to time upon the said sums of forty five thousand pounds per annum and eight thousand pounds per annum, for so long time as those yearly sums were to continue or be payable; and for supplying to your Majesty, during your life, the yearly sum of one hundred and twenty thousand pounds, for the service of your Majesty's household and family, and other your necessary expences and occasions; and also for supplying the further yearly sum of fifty four thousand six hundred pounds for ever, to raise money for publick services, and for making good such deficiencies as are therein expressed; and likewise for and towards furnishing the yearly sum of two hundred and seventy thousand nine hundred ninety nine pounds and seven shillings, for paying off and cancelling the said bills; all which was to be done in such order, manner and form, and with such preferences, as in the same act are prescribed: and it was thereby provided and enacted, That from and after the complete paying off and discharging all the principal and interest which should be due upon all the said Exchequer-bills issued as aforesaid, and cancelling the same, and full payment made of all arrearages (if any should be then due) as well for or upon the said allowance, after the rate of three pounds per centum per annum, as for or upon the said yearly sums of forty five thousand pounds, eight thousand pounds, one hundred and twenty thousand pounds, and fifty four thousand six hundred pounds, and every of them, as also of such deficiency or deficiencies as should then appear to be unsatisfied (if any such be) for or upon the original fund of one hundred thousand pounds per annum, payable to the said government and company of the bank of England, and for and upon their aforesaid annuity of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence per annum; then, and not till then, the said general or aggregate fund, and the said subsidies, duties and revenues contained therein, and every of them, should be understood to be redeemed by parliament, and should not be issued, paid or applied to any use, intent or purpose whatsoever without authority of parliament, other than and except such duties (part of the said aggregate fund) therein particularly described, which are thereby enacted to be continued for answering and paying all the payments which should after such redemption grow due for and upon the said yearly sum of one hundred and twenty thousand pounds quarterly, for the service of your Majesty's household and family, and other your necessary occasions, during your Majesty's life, and for answering and paying all the payments which should after such redemption grow due for or upon the said yearly sum of fifty four thousand six hundred pounds, for payment of annuities for ever, unless the same be redeemed by parliament, as by the said several acts, relation being thereunto respectively had, may more fully appear. And whereas the bills made forth upon the said several acts of the second, eighth, and twelfth years of her late Majesty's reign, standing out and remaining uncanceled and undischarged upon the two and twentieth day of March, one thousand seven hundred and sixteen, do still, by computation, amount to the sum of four millions five hundred sixty one thousand twenty and five pounds principal money; and the present charge to the publick of circulating the same, as well for the said interest of two pence per centum per diem, as the said allowance

ances of three pounds per centum per annum, forty five thousand pounds per annum, and eight thousand pounds per annum, doth, by computation, amount to three hundred twenty eight thousand three hundred sixty one pounds seventeen shillings and ten pence per annum, or thereabouts, except so much thereof as may be abated for bills, from time to time, in the Exchequer, or in the hands of receivers or collectors of any taxes, aids or revenues payable to your Majesty. And whereas the said governor and company of the bank of England, in regard the common rate of interest for money is very much lessened under your Majesty's most auspicious government, and their several funds before-mentioned are redeemable at such times, and in such manner, as aforesaid, are willing and contented to accept one annuity of eighty eight thousand seven hundred fifty one pounds seven shillings and ten pence halfpenny, being after the rate of five pounds per centum per annum, on the said principal sum of one million seven hundred seventy five thousand twenty seven pounds seventeen shillings and ten pence halfpenny, in lieu of their said present annuity or sum of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence per annum, so as they may be satisfied the said yearly sum of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence, until and for the quarter to end at the feast of the nativity of Saint John Baptist in the year of our Lord one thousand seven hundred and eighteen inclusively, and so as the future payments of the said sum of eighty eight thousand seven hundred fifty one pounds seven shillings and ten pence halfpenny per annum may be secured to them from the said feast-day, until the redemption thereof; and so as the said yearly sum of eighty eight thousand seven hundred and fifty one pounds seven shillings and ten pence halfpenny be made redeemable upon one year's notice to be given at the said feast of the nativity of Saint John Baptist one thousand seven hundred and eighteen, or at any quarterly feast day after the said feast of the nativity of Saint John Baptist one thousand seven hundred and eighteen, and upon full payment to them of the said sum of one million seven hundred seventy five thousand twenty seven pounds seventeen shillings and ten pence halfpenny, and of all arrears of the said yearly sum of eighty eight thousand seven hundred fifty one pounds seven shillings and ten pence halfpenny, if any shall be due at the time of such payment; and the said governor and company of the bank of England, are also willing and contented to discharge and deliver up to be cancelled, as many of the Exchequer-bills formerly made forth, as aforesaid, as amount to two millions in principal money, and to accept an annuity or sum of one hundred thousand pounds per annum, being after the rate of five pounds per centum per annum, for the same two millions, to commence from the feast of the birth of our Lord Christ in the year of our Lord one thousand seven hundred and seventeen, subject to redemption by parliament, upon one year's notice to be given at the said feast of the birth of our Lord Christ one thousand seven hundred and seventeen, or at any quarterly feast-day after the said feast of the birth of our Lord Christ one thousand seven hundred and seventeen, and repayment of the said two millions, and arrears of the annuity last mentioned; and to continue the circulating and exchanging for money at demand, the remainder (amounting by computation to two millions five hundred sixty one thousand twenty and five pounds in principal money) of the said Exchequer-bills now standing out and uncanceled, at the present allowance of three pounds per centum per annum; and are also contented that the interest now payable on such remainder of the said bills be reduced to one penny per centum per diem, from and after the twenty fifth day of December, one thousand seven hundred and seventeen; and that such interest running on any the same bills, during the time they shall lie in the Exchequer, or in the hands of any receivers or collectors of his Majesty's taxes, aids or revenues, be saved to the publick; so as the said Exchequer-bills so to be circulated and exchanged made redeemable by parliament, upon a year's notice to be given at the feast of Saint Michael the archangel in the year of our Lord one thousand seven hundred and seventeen, or at any quarterly feast-day after the feast of Saint Michael the archangel in the year of our Lord one thousand seven hundred and seventeen;

Charge for circulating
328 361 l. 17 s.
10 d. per ann.

Bank willing to accept of an annuity at 5 l. per cent. in lieu of their present annuity. By 11 Geo. 1. c. 9. s. 1. this annuity is reduced

and of 1 d. per cent. per diem interest on Exchequer-bills, after 25 Dec. 1717. Redeemable on a year's notice after Mich. 1717.

as the present allowances for Exchequer-bills, be continued to Christmas 1717.

2,500,000 l. to be advanced by the Bank.

Bank to be paid such monies as on 24 June, 1718, shall grow due on the annuity of 106,501 l. 13 s. 5 d. on houses, and on the aggregate fund.

After that, the 106,501 l. 13 s. 5 d. shall cease.

Bank to have 88,751 l. 7 s. 10 d. half-penny per annum out of the said duties. See 11 Geo. 1. c. 9. 2 Geo. 2. c. 3.

Payable from 24 June, 1718, quarterly.

and upon full payment of the principal and interest payable upon the said remaining bills, and of all arrears of the said allowance of three pounds per centum per annum which shall be due to them at the time of such redemption; and so as all the present allowances to the said governor and company of the bank of England, payable to them for circulating and exchanging for ready money the said bills, amounting to four millions five hundred sixty one thousand seven hundred pounds, or thereabouts, now standing out or uncanceled, as aforesaid, be continued to them until and for the quarter to end at the feast of the birth of our Lord Christ one thousand seven hundred and seventeen; and the said governor and company are also willing to advance to your Majesty, to be employed for or towards discharging or lessening the national debts and incumbrances, any further sum or sums of money, not exceeding in the whole two millions five hundred thousand pounds, as the commissioners of the treasury, or high treasurer for the time being, shall call for, at any time or times before the twenty fifth day of March, one thousand seven hundred and eighteen, at an interest of five pounds per centum per annum, redeemable by parliament: now we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being desirous to ease the present burthen of national debts and incumbrances, and in due time the heavy taxes lying upon this kingdom, so far as it is consistent with honour, justice and equity, do most humbly beseech your Majesty, that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That the said governor and company of the bank of England, or their successors, shall be fully satisfied, contented and paid all such monies as are due and unpaid, or at any time or times, on or before the said feast of the nativity of Saint John Baptist one thousand seven hundred and eighteen inclusively, shall grow due and remain unpaid, or be in arrear to them for or upon the said annuity or sum of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence per annum, out of the money arisen or to arise at the receipt of Exchequer, of or for the said particular duties on houses, and of or for the said duties and revenues called the aggregate fund, or any of them; and that from and after the said feast of the nativity of Saint John Baptist one thousand seven hundred and eighteen, all payments of or upon the said annuity or sum of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence per annum, which from thenceforth should and might grow due and payable, shall cease and determine.

II. And be it further enacted by the authority aforesaid, That the said governor and company of the bank of England, and their successors, (subject nevertheless to the proviso and power of redemption hereafter in this act contained in this behalf, and none other) shall have, receive and enjoy, and be entitled, by virtue of this act, to have, receive and enjoy, the said annuity or yearly sum of eighty-eight thousand seven hundred fifty-one pounds seven shillings and ten pence half-penny, in respect of the said principal sum of one million seven hundred seventy-five thousand twenty-seven pounds seventeen shillings and ten pence half-penny, which annual or yearly sum of eighty-eight thousand seven hundred and fifty-one pounds seven shillings and ten pence half-penny shall be and is hereby charged upon and shall be paid and payable, from time to time, out of all the monies arisen or to arise at the said receipt of the Exchequer, of or for the said particular duties on houses, and of or for the said duties and revenues called the aggregate fund, and every or any of them; and shall be paid and payable to the said governor and company of the bank of England, and their successors for ever, from the said feast of the nativity of Saint John Baptist one thousand seven hundred and eighteen, at the four usual feasts or days of payment in the year before-mentioned, by even and equal portions; all which payments shall also be made in such manner

and form, and with such preference, as are herein after prescribed in that behalf.

III. Provided always, and it is hereby enacted, That at any time upon one year's notice to be given at the said feast of the nativity of Saint John Baptist one thousand seven hundred and eighteen, or at any quarterly feast-day after the said feast of the nativity of Saint John Baptist one thousand seven hundred and eighteen, and not before; and upon repayment by parliament to the said governor and company of the bank of England, or their successors, of the said sum of one million seven hundred seventy-five thousand twenty-seven pounds seventeen shillings and ten pence half-penny, without deduction, discount, or abatement whatsoever to be made out of the same, or any part thereof, and of all arrears of the said annuity of eighty-eight thousand seven hundred fifty-one pounds seven shillings and ten pence half-penny *per annum*, if any such shall be then due; then, and not till then, the said annuity of eighty-eight thousand seven hundred fifty-one pounds seven shillings and ten pence half-penny *per annum* shall from thenceforth cease and determine; any former act or acts of parliament, or any provisos, matters or things therein contained, or other matter or thing whatsoever to the contrary notwithstanding.

Redeemable
on one year's
notice after 24
June, 1718,

VI. And be it further enacted by the authority aforesaid, That from and after the said feast of the birth of our Lord Christ one thousand seven hundred and seventeen, the said governor and company of the bank of England, and their successors for ever, (subject nevertheless to the proviso and power of redemption hereafter in this act contained in this behalf, and none other) shall have, receive and enjoy, and be intitled by virtue of this act to have, receive and enjoy, one annuity or yearly sum of one hundred thousand pounds, being after the rate of five pounds *per centum per annum*, computed upon the said principal sum of two millions; which yearly sum of one hundred thousand pounds shall be, and is hereby charged upon, and shall be paid and payable, from time to time, out of all the monies arising or to arise at the said receipt of Exchequer, as well of or for the said several duties, revenues and incomes called the aggregate fund, as aforesaid, as of or for the said particular duties on houses, and every or any of them; and shall be paid and payable to the said governor and company of the bank of England, and their successors for ever, at the four most usual feasts or days of payment in the year before-mentioned, by even and equal portions, without any deduction, defalcation or abatement whatsoever; and that all the payments thereof shall be made in such manner and form, and with such preference as are hereafter in this act prescribed in that behalf.

From Christ-
mas, 1717,
bank to have
an annuity of
100,000 l.

IX. And be it further enacted by the authority aforesaid, That the said governor and company of the bank of England, and their successors, for all and every sum and sums of money which they shall advance for or in part of the said sum of two millions five hundred thousand pounds, shall have, receive and enjoy, and be entitled by force and virtue of this act to have, receive and enjoy, an annuity after the rate of five pounds *per centum per annum* for ever, subject nevertheless to the proviso of redemption herein contained in that behalf; and that all and every such annuity or annuities after the rate of five pounds *per centum per annum* for the money so to be advanced, shall be charged upon and shall be paid and payable, from time to time, out of the monies which shall from time to time arise, as well of or for the aforesaid duties upon houses, as of or for the said duties, revenues, and incomes composing the said fund called the aggregate fund, and every or any of them, and shall be paid and payable to the said governor and company of the bank of England, and their successors, in manner following; that is to say, The first payment or payments of such annuity or annuities after the rate of five pounds *per centum per annum*, shall be computed by the day, and satisfied from the day or respective days on which

Bank to have
an annuity at
5 l. per cent.
for so much as
they shall ad-
vance.

which the said sum, not exceeding two millions five hundred thousand pounds, or any part or parts thereof, shall be advanced or paid, as aforesaid, until the quarterly feast-day, or respective quarterly feast-days then next ensuing; and from thenceforth the same annuity or annuities, after the rate of five pounds *per centum per annum*, shall be paid and payable at the four most usual feasts or days of payment in the year before-mentioned, by even and equal portions; all which payments shall also be made in such manner and form, and with such preference, as are herein after prescribed in that behalf.

Duties on houses, aggregate fund, &c. continued for ever.

1 Geo. 1. stat. 2. c. 12.
See 5 Geo. 1. c. 3. sect. 22.

Nevertheless for the purposes in the act contained,

and entered in books in the Exchequer.

Till all the bills be paid off, no other to be issued.

Bank not obliged to pay for interest to a lesser sum than a penny.

XVII. And for the better securing all the several and respective payments prescribed or intended to be made by or in pursuance of this act, it is hereby enacted and declared by the authority aforesaid, That as well the said particular duties on houses, and the said duties, revenues and incomes composing the said aggregate fund (which latter are particularly described or referred unto in the said act of the first year of his Majesty's reign) and all other duties which were settled for payment of the said former yearly sums of one hundred and six thousand five hundred and one pounds thirteen shillings and five pence, and of the said interest and allowances relating to the said former Exchequer-bills, and every of them, are and shall be continued, and be paid and payable to his Majesty, his heirs and successors, for ever; and shall be raised, levied, collected and brought into the Exchequer in *England*, by and according to such rules, methods and directions, and with such drawbacks, repayments and allowances, and under such penalties, forfeitures and disabilities, as are prescribed in and by the respective act and acts of parliament now in force, or any articles, clauses, matters or things therein contained, or thereby referred unto, for raising, levying or bringing in of the same, as fully and effectually as if the same acts, articles, clauses, matters and things, and every of them, were repeated and re-enacted in the body of this present act; nevertheless all the monies arising thereby into the said receipt, from and after the feast of the nativity of Saint *John* Baptist one thousand seven hundred and seventeen, and all the monies then remaining in the said receipt, of the same rates, duties, revenues or incomes, shall be disposable to and for the several and respective uses and purposes by this act appointed, and subject to the several provisos of redemption herein contained; any former law, statute, provision, restriction, clauses of appropriation, or other clauses, matter or thing whatsoever to the contrary notwithstanding; and that all the monies of the said particular rates and duties on houses, and of the said aggregate fund, or other duties by this act required to be brought into the Exchequer as aforesaid, shall be duly and fairly entered in one or more book or books to be kept in the offices of the auditor of the receipt and clerk of the pells, for that purpose; to which all persons concerned, at all seasonable times, shall have free access without fee or charge.

XLII. Provided always, and it is hereby enacted by the authority aforesaid, That until all the Exchequer-bills to be circulated upon this act shall be paid off, discharged and cancelled, no more or other Exchequer-bills or bills of the like nature, though by another name, shall or may be made out and issued at the receipt of the Exchequer, either with or without the authority of parliament, unless by consent of the said governor and company of the bank of *England*, or their successors.

XLVI. Provided, and it is hereby enacted, That as often as any interest upon the said Exchequer bills, hereby continued to be circulated, shall be demanded to be paid by the said governor and company of the bank of *England*, they shall not be obliged to pay for such interest to any lesser sum than one penny upon such bill, in case a single bill be produced for payment, or for the total of the interest of such bills where two or more shall be offered at one time by the same person; any thing herein contained to the contrary notwithstanding.

XLVII. Provided

XLVII. Provided always, and it is hereby enacted by the authority afore-
said, That from and after the redemption of all the said several an-
nuities or sums of eighty eight thousand seven hundred fifty one pounds
seven shillings and ten pence halfpenny; one hundred thousand pounds;
and seventy six thousand eight hundred and thirty pounds and fifteen shil-
lings *per annum*; and the said other annuity or annuities after the rate of
five pounds *per centum per annum*, by payments to be made according to
the several and respective provisos or conditions of redemption in this act
contained of or concerning the same; and full payment of all arrearages
(if any shall then be due) for and upon the said yearly sums of one hun-
dred and twenty thousand pounds; and fifty four thousand six hundred
pounds *per annum*; and for the deficiency (if any shall then be) of the said
original fund of the said governor and company of one hundred thousand
pounds *per annum*, and every of them, then, and not till then, the said
general or aggregate fund by this act continued and established, and the
said subsidies, duties, revenues and incomes, contained therein, and every
of them, and also the said particular duties on houses, shall be understood
to be redeemed by parliament, and shall not be issued, paid, or applied to
any use, intent, or purpose whatsoever, without authority of parliament;
other than and except the duties called the two thirds of a subsidy of ton-
nage and poundage upon goods and merchandizes imported, and other than
and except the duties upon coffee, cocoa-nuts, chocolate, cocoa-paste, tea,
nutmegs, cinnamon, cloves, mace, pictures, and muslins, and other than
and except the increased duties upon coffee, cocoa-nuts, chocolate, cocoa-
paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, and other than
and except the further rates and duties upon all white calicoes, porcelain
called china-ware, and drugs; all which said subsidies and duties so ex-
cepted are part of the said aggregate fund, and are intended to be con-
tinued, and they are hereby enacted to be continued, for answering and
paying out of the same, all the payments which shall after such redemption
grow due for and upon the said yearly sum of one hundred and twenty
thousand pounds, as afore-
said, for the service of his Majesty's household
and family, and other his necessary occasions, during his Majesty's life;
and also for answering and paying out of the same excepted subsidies and
other duties, all the payments which shall after such redemption grow due
for or upon the said yearly sum of fifty four thousand six hundred pounds;
or payment of annuities, as afore-
said; and also for answering and paying
out of the same excepted subsidies and other duties; all the payments which
shall after such redemption grow due for or upon the said yearly sum of
four thousand pounds to be issued to sheriffs, as afore-
said; which annuities
or yearly sums are to continue for ever, except such of them as shall be
deemed by parliament according to other acts in that behalf; and the said
excepted subsidies and duties so to be continued for answering the payments
of the said yearly sums of one hundred and twenty thousand pounds; and
fifty four thousand six hundred pounds, and four thousand pounds *per*
annum, or so much thereof as shall be sufficient to pay the same, are and
shall be hereby appropriated, issued and applied thereunto; during the con-
tinuance of the same yearly sums respectively; any thing herein contained
to the contrary notwithstanding.

After redemp-
tion of all the
annuities, &c.
the aggregate
fund and du-
ties on houses
shall be under-
stood to be re-
deemed by
parliament.

Except the
here enume-
rated duties;

continued for
answering the
120,000 l. per
ann. for his
Majesty's life;

and 54,600 l.
per annum,
for the annui-
ties at 5 per
cent.

and for paying
the 4000 l. per
annum to
sheriffs.

The annuities
may be sepa-
rately redempt-
ed.

XLVIII. Provided nevertheless, That nothing in this act contained, for
concerning the redemption of any of the said annuities or yearly sums
thereby payable to the said governor and company of the bank of *England*,
shall in any ways prevent or hinder the redemption of any other of the same
annuities or yearly sums to them payable by this act, but that every one
of the said annuities or yearly sums may separately be redeemed at the time
and in the manner by this act prescribed, according to the respective proviso
therein contained for redemption of the same; any thing in this act to the
contrary notwithstanding.

Not to obstruct the making good the deficiencies which may happen in the yearly fund of £16,573 l. 13 s. 1 Geo. 1. stat. 1. c. 2.

LIV. Provided always, and it is hereby enacted and declared by the authority aforesaid, That nothing in this act contained shall hinder or obstruct, or be construed to hinder or obstruct, the making good any deficiency or deficiencies, which at any time or times shall happen of or in the yearly fund of one hundred and sixteen thousand five hundred seventy-three pounds twelve shillings, mentioned in an act of parliament of the first year of his Majesty's reign, intituled, *An act for rectifying mistakes in the names of the commissioners for the land-tax for the year one thousand seven hundred and fourteen*; and for raising so much as is wanting to make up the sum of fourteen hundred thousand pounds, intended to be raised by a lottery for the publick service in the said year, but that every such deficiency shall and may be made good and satisfied out of any the publick unappropriated monies, as if this act had never been made; any thing herein contained to the contrary notwithstanding.

Vote of the house of commons, signified by their speaker, a sufficient notice:

LV. And it is hereby declared and enacted by the authority aforesaid, That any vote or resolution of the house of commons, signified by the speaker of the said house in writing, and delivered at the publick office of the said governor and company, or their successors, shall be deemed and adjudged to be a sufficient notice within the words and meaning of this act; any thing herein contained to the contrary notwithstanding.

Anno tertio

GEORGE I. Regis.

C A P. IX.

An act for redeeming the duties and revenues which were settled to pay off principal and interest on the orders made forth on four lottery acts, passed in the ninth and tenth years of her late Majesty's reign; and for redeeming certain annuities payable on orders out of the hereditary excise, according to a former act in that behalf; and for establishing a general yearly fund, not only for the future payment of annuities at several rates to be payable and transferrable at the bank of England, and redeemable by parliament, but also to raise monies for such proprietors of the said orders, as shall choose to be paid their principal and arrears of interest in ready money; and for making good such other deficiencies and payments as in this act are mentioned; and for taking off the duties on linseed imported, and British linen exported.

6 Ann. c. 6. Farther provisions for the funds settled by this act are made by 5 Geo. 1. c. 3. & 6 Geo. 1. c. 4, and 10.

MOST gracious Sovereign, Whereas by an act of parliament made and passed in the ninth year of the reign of her late majesty Queen Anne, (of blessed memory) several customs, subsidies, or duties, were revived, continued, and made payable, for and upon certain goods and merchandises which should be exported from Great Britain from and after the eighth day of March, in the year of our Lord one thousand seven hundred and ten, during the term of thirty-two years from thence next ensuing, (except as therein is excepted) and a duty of twopence per hundred weight was thereby imposed upon the exportation of leather, sheep skins, and calve skins, tanned, tawed, or dressed, which were thereby permitted to be bought and exported during the same term; and it was thereby enacted, That several duties therein mentioned (and none other) should be payable for all coals, which during the said term should be exported, or shipped to be exported, beyond the seas; and that during the said term there should be raised and paid for and upon all coals, culm, and cynders (except as therein is excepted) which should be shipped or waterborn, and carried from any port or place in Great Britain, to any other port or place within the same; and for all coals (if any be) which should be imported into Great Britain from any foreign parts, the respective duties therein mentioned; and that there should be raised and paid for and upon all candles, which during the term of thirty two years, to be reckoned

reckoned from the twenty-fifth day of March, in the year of our Lord one thousand seven hundred and eleven, should be imported or brought into Great Britain, or made within the same, the further duties therein mentioned: and it was thereby also enacted and declared, That the several duties imposed by the said act, and all the monies, which during the term of thirty-two years, to be reckoned from the said eighth day of March, one thousand seven hundred and ten, should arise of or for an hereditary duty of one per centum chargeable upon goods exported in certain ships to the Mediterranean sea, and of or for another hereditary duty formerly imposed on white woollen cloths, should be liable, and they are thereby appropriated for or towards making good a certain fund of one hundred thirty-five thousand pounds per annum, thereby settled, or intended to be settled, during the term of thirty-two years (which commenced from the five and twentieth day of March, one thousand seven hundred and eleven) for answering and paying all and every the principal sums therein after mentioned, amounting in the whole to nine hundred twenty-eight thousand five hundred and seventy pounds, together with interest for the same, after the rate of six pounds per centum per annum; to such persons as should contribute or advance the sum of fifteen hundred thousand pounds; for carrying on the then war, or to those claiming from or under them, in the manner hereby prescribed: and it was thereby enacted, That any surplus or remainder of the monies arising by the rates and duties granted or appropriated by that act yearly over and above the said yearly sum of one hundred thirty-five thousand pounds) should be applied for or towards the discharging the said principal monies payable by virtue of that act. And whereas by an act made and passed in the said ninth year of her late Majesty's reign, for establishing a general post-office, it was enacted, That from and after the twenty-ninth day of September, one thousand seven hundred and eleven, during the term of thirty-two years from thence next ensuing, the weekly sum of seven hundred pounds, out of the duties and revenues arising by that act, should be brought and paid into the receipt of the Exchequer, as is therein mentioned: and by another act of the said ninth year of her Majesty's reign, several duties were laid upon such hides and skins, and pieces of hides and skins, vellum and parchment as are therein specified, for the term of thirty-two years, reckoned from the twenty-fourth day of June, one thousand seven hundred and eleven: and by another act of the same year a power was given for licensing such persons as, after the twenty-fourth day of June, one thousand seven hundred and fifteen, any time or times within the term of thirty-two years, should drive or keep any hackney-coach or coach-horses in London, Westminster, or the suburbs of the same, or within the parishes comprized within the weekly bills of mortality, not exceeding the number therein limited, reserving upon every such licence the weekly sum of five shillings to be paid monthly after its commencement, during the continuance thereof respectively; and a power was thereby given for licensing all such hackney-chairs, which after the twenty-fourth day of June, one thousand seven hundred and eleven, at any time or times within the term of thirty-two years from thence next ensuing, should be kept and used for hire in London and Westminster, and the suburbs thereof, and within all the parishes and places comprized within the weekly bills of mortality, reserving upon every such licence the annual sum of ten shillings to be paid quarterly during the continuance of every such licence for a chair: and it was thereby enacted, That there should be throughout the kingdom of Great Britain, raised, levied, and paid, several duties for vellum, parchment, and paper, whereupon several things should be ingrossed, written, or printed, or whereby several matters should be done (as is therein expressed) within or during the term of thirty-two years, to be reckoned from the first day of August, one thousand seven hundred and eleven; and that from and after the eleventh day of June, one thousand seven hundred and eleven, during the term of thirty-two years from thence next ensuing, there should be raised, levied, and paid, for all playing cards and dice, which within or during the term last mentioned should be made for sale or use in Great Britain, or imported into the same, the duties therein mentioned; and that during the like term there should be paid a certain duty upon salt which should be put on board any ship or vessel in Great Britain, and exported

6 Geo. 1. c. 4.

Second lottery
9 Ann. c. 10.

9 Ann. c. 11.

9 Ann. c. 23.

- 9 Ann. c. 23. exported to Ireland, or entered out for such exportation: and by the act last-mentioned it was further enacted, That yearly and every year during the term of thirty-two years (which commenced from the twenty-ninth day of September, one thousand seven hundred and eleven) the sum of one hundred eighty six thousand six hundred and seventy pounds, by or out of the monies to arise of or for the said weekly sum of seven hundred pounds out of the revenues of the general letter-office, and by or out of all the monies to arise of or for the said duties on hides and skins, and pieces of hides and skins, vellum and parchment, by virtue of the said other acts, or either of them, and by the said licences for hackney-coaches and chairs, and by the said particular duties upon stamp vellum, parchment, and paper, and upon cards and dice, and upon the exportation of rock-salt for Ireland, granted as aforesaid, or to be made good by such ways and means as are therein mentioned, should be a yearly fund for answering and paying all and every the principal sums thereby appointed to be paid, amounting in the whole to two millions six hundred and two thousand two hundred pounds, together with interest for the same after the rate of six pounds per centum per annum, to such persons as should contribute or advance the sum of two millions for the service of the then war, and other her Majesty's occasions, or to those claiming from or under them in the manner thereby prescribed. And whereas by certain clauses contained in an act of the tenth year of her said late Majesty's reign, a power was given to licence an additional number not exceeding one hundred hackney chairs, which after the twenty-fourth day of June, one thousand seven hundred and twelve, at any time or times within or during the term of thirty-two years from thence next ensuing, should be kept and used for hire within the cities and limits aforesaid, reserving upon every such licence the like yearly rent of ten shillings, payable quarterly, which rents are thereby added to the said fund for or towards payment of the principal and interest last mentioned. And whereas by an act of parliament made and passed in the tenth year of her said late Majesty's reign, it was enacted, That there should be raised and paid for and upon all soap, which during the term of thirty-two years, to be reckoned from the tenth day of June, one thousand seven hundred and twelve, should be imported into or made in Great Britain, the respective duties therein specified; and for and upon all paper of what kind soever, and all pastboards, mildboards, and scaleboards; and all books, prints, and maps, which during the term of thirty-two years, to be reckoned from the twenty-fourth day of June, one thousand seven hundred and twelve, should be imported into Great Britain, several duties therein particularly expressed; and for and upon all paper of what kind soever, and upon all pastboards, mildboards, and scaleboards, which during the term last mentioned should be made in Great Britain, several duties therein particularly expressed; and for and upon all chequered and striped linens, and upon all linens printed, painted, stained, or dyed, in any foreign parts, which during the term of thirty-two years, to be reckoned from the twentieth day of July, one thousand seven hundred and twelve, should be imported into Great Britain, and might lawfully be used or worn there, a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof; and for and upon all silks, calicoes, linens and stuffs, which during the term last-mentioned should be printed, stained, painted, or dyed in Great Britain (except as therein is excepted) several duties therein expressed; and for the several and respective things therein particularly mentioned, which at any time or times within or during the term of thirty-two years, to be reckoned from the first day of August, one thousand seven hundred and twelve, should be ingrossed, printed, or written, the several and respective duties therein particularly specified: and it was thereby enacted, That yearly and every year, during the term of thirty-two years (which commenced from the twenty-ninth day of September, one thousand seven hundred and twelve) the sum of one hundred sixty-eight thousand and three pounds, by and out of the monies of the several duties by that act granted, or to be made good, as is therein mentioned, should be a yearly fund for or towards answering and paying off all and every the principal sums therein mentioned, amounting in the whole to two millions three hundred forty one thousand seven hundred and forty pounds, with interest
- 9 Ann. c. 11. and by or out of all the monies to arise of or for the said duties on hides and skins, and pieces of hides and skins, vellum and parchment, by virtue of the said other acts, or either of them, and by the said licences for hackney-coaches and chairs, and by the said particular duties upon stamp vellum, parchment, and paper, and upon cards and dice, and upon the exportation of rock-salt for Ireland, granted as aforesaid, or to be made good by such ways and means as are therein mentioned, should be a yearly fund for answering and paying all and every the principal sums thereby appointed to be paid, amounting in the whole to two millions six hundred and two thousand two hundred pounds, together with interest for the same after the rate of six pounds per centum per annum, to such persons as should contribute or advance the sum of two millions for the service of the then war, and other her Majesty's occasions, or to those claiming from or under them in the manner thereby prescribed. And whereas by certain clauses contained in an act of the tenth year of her said late Majesty's reign, a power was given to licence an additional number not exceeding one hundred hackney chairs, which after the twenty-fourth day of June, one thousand seven hundred and twelve, at any time or times within or during the term of thirty-two years from thence next ensuing, should be kept and used for hire within the cities and limits aforesaid, reserving upon every such licence the like yearly rent of ten shillings, payable quarterly, which rents are thereby added to the said fund for or towards payment of the principal and interest last mentioned. And whereas by an act of parliament made and passed in the tenth year of her said late Majesty's reign, it was enacted, That there should be raised and paid for and upon all soap, which during the term of thirty-two years, to be reckoned from the tenth day of June, one thousand seven hundred and twelve, should be imported into or made in Great Britain, the respective duties therein specified; and for and upon all paper of what kind soever, and all pastboards, mildboards, and scaleboards; and all books, prints, and maps, which during the term of thirty-two years, to be reckoned from the twenty-fourth day of June, one thousand seven hundred and twelve, should be imported into Great Britain, several duties therein particularly expressed; and for and upon all paper of what kind soever, and upon all pastboards, mildboards, and scaleboards, which during the term last mentioned should be made in Great Britain, several duties therein particularly expressed; and for and upon all chequered and striped linens, and upon all linens printed, painted, stained, or dyed, in any foreign parts, which during the term of thirty-two years, to be reckoned from the twentieth day of July, one thousand seven hundred and twelve, should be imported into Great Britain, and might lawfully be used or worn there, a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof; and for and upon all silks, calicoes, linens and stuffs, which during the term last-mentioned should be printed, stained, painted, or dyed in Great Britain (except as therein is excepted) several duties therein expressed; and for the several and respective things therein particularly mentioned, which at any time or times within or during the term of thirty-two years, to be reckoned from the first day of August, one thousand seven hundred and twelve, should be ingrossed, printed, or written, the several and respective duties therein particularly specified: and it was thereby enacted, That yearly and every year, during the term of thirty-two years (which commenced from the twenty-ninth day of September, one thousand seven hundred and twelve) the sum of one hundred sixty-eight thousand and three pounds, by and out of the monies of the several duties by that act granted, or to be made good, as is therein mentioned, should be a yearly fund for or towards answering and paying off all and every the principal sums therein mentioned, amounting in the whole to two millions three hundred forty one thousand seven hundred and forty pounds, with interest
- 10 Ann. c. 19. upon cards and dice, and upon the exportation of rock-salt for Ireland, granted as aforesaid, or to be made good by such ways and means as are therein mentioned, should be a yearly fund for answering and paying all and every the principal sums thereby appointed to be paid, amounting in the whole to two millions six hundred and two thousand two hundred pounds, together with interest for the same after the rate of six pounds per centum per annum, to such persons as should contribute or advance the sum of two millions for the service of the then war, and other her Majesty's occasions, or to those claiming from or under them in the manner thereby prescribed. And whereas by certain clauses contained in an act of the tenth year of her said late Majesty's reign, a power was given to licence an additional number not exceeding one hundred hackney chairs, which after the twenty-fourth day of June, one thousand seven hundred and twelve, at any time or times within or during the term of thirty-two years from thence next ensuing, should be kept and used for hire within the cities and limits aforesaid, reserving upon every such licence the like yearly rent of ten shillings, payable quarterly, which rents are thereby added to the said fund for or towards payment of the principal and interest last mentioned. And whereas by an act of parliament made and passed in the tenth year of her said late Majesty's reign, it was enacted, That there should be raised and paid for and upon all soap, which during the term of thirty-two years, to be reckoned from the tenth day of June, one thousand seven hundred and twelve, should be imported into or made in Great Britain, the respective duties therein specified; and for and upon all paper of what kind soever, and all pastboards, mildboards, and scaleboards; and all books, prints, and maps, which during the term of thirty-two years, to be reckoned from the twenty-fourth day of June, one thousand seven hundred and twelve, should be imported into Great Britain, several duties therein particularly expressed; and for and upon all paper of what kind soever, and upon all pastboards, mildboards, and scaleboards, which during the term last mentioned should be made in Great Britain, several duties therein particularly expressed; and for and upon all chequered and striped linens, and upon all linens printed, painted, stained, or dyed, in any foreign parts, which during the term of thirty-two years, to be reckoned from the twentieth day of July, one thousand seven hundred and twelve, should be imported into Great Britain, and might lawfully be used or worn there, a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof; and for and upon all silks, calicoes, linens and stuffs, which during the term last-mentioned should be printed, stained, painted, or dyed in Great Britain (except as therein is excepted) several duties therein expressed; and for the several and respective things therein particularly mentioned, which at any time or times within or during the term of thirty-two years, to be reckoned from the first day of August, one thousand seven hundred and twelve, should be ingrossed, printed, or written, the several and respective duties therein particularly specified: and it was thereby enacted, That yearly and every year, during the term of thirty-two years (which commenced from the twenty-ninth day of September, one thousand seven hundred and twelve) the sum of one hundred sixty-eight thousand and three pounds, by and out of the monies of the several duties by that act granted, or to be made good, as is therein mentioned, should be a yearly fund for or towards answering and paying off all and every the principal sums therein mentioned, amounting in the whole to two millions three hundred forty one thousand seven hundred and forty pounds, with interest
- 10 Ann. c. 19. First lottery

after the rate of six pounds per centum per annum, to such persons as should contribute or advance the sum of eighteen hundred thousand pounds for carrying on the then war, or to those claiming from or under them in the manner thereby prescribed. And whereas by an act made and passed in the said tenth year of her said late Majesty's reign, it was enacted, That there should be raised and paid for and upon such skins and hides, and pieces of skins and hides, and for and upon such made wares therein described, as during the term of thirty-two years, to be reckoned from the first day of August, one thousand seven hundred and twelve, should be imported into Great Britain, the additional rates or new duties therein particularly expressed; and for and upon all such skins and hides, and pieces of skins and hides therein described, as during the same term should be tanned, tawed, or dressed, in Great Britain, the additional rates or new duties therein also particularly expressed; and for and upon all vellum and parchment, which during the same term should be made in Great Britain, or imported into the same, such additional rates or new duties as are therein specified; and for and upon all starch, which during the same term should be imported into or made in Great Britain, the respective duties therein mentioned; and for and upon all coffee, tea and drugs (except as therein is excepted) which within or during the term of thirty-two years, to be reckoned from the sixteenth day of June, one thousand seven hundred and twelve, should be imported into Great Britain, the new duties therein expressed; and for and upon all gilt and silver wire, which during the term of thirty-two years, to be reckoned from the first day of July, one thousand seven hundred and twelve, should be imported into or made in Great Britain, the respective duties therein mentioned; and for and upon every policy of assurance, which during the term of thirty-two years, to be reckoned from the first day of August, one thousand seven hundred and twelve, should be made or entered into within the cities of London and Westminster, or elsewhere within the limits of the weekly bills of mortality, an additional duty therein expressed: and it was thereby enacted, That yearly and every year, during the term of thirty-two years, which commenced from the twenty-ninth day of September, one thousand seven hundred and twelve, the sum of one hundred and sixty-eight thousand and three pounds, by and out of the monies of the several duties by that act granted, or to be made good, as is therein mentioned, should be a yearly fund for or towards answering or paying off all and every the principal sums therein mentioned, amounting in the whole to two millions three hundred forty-one thousand nine hundred and ninety pounds, with interest after the rate of six pounds per centum per annum, to such persons as should contribute or advance the sum of one million eight hundred thousand pounds for her Majesty's supply, or to those claiming from or under them, in the manner thereby prescribed. And whereas by the several acts before recited, it was provided, That if the several duties by them respectively granted or appropriated, for raising the several yearly funds by them established, or intended to be established, should at the end of any one year appear to be deficient for answering the said yearly funds respectively, that then such deficiencies should be made good out of the next aids to be granted in parliament, or otherwise, as by the same acts respectively is prescribed: and her said late Majesty, by the same acts respectively, was authorized to appoint managers or directors, who, or some of them, were thereby respectively directed to prepare lottery tickets, and to cause the said lottery tickets to be drawn in such several manners as were thereby appointed, and to transmit into the office of the auditor of the receipt of the Exchequer, books containing the names, surnames, and places of abode, of the persons, which upon such drawings should be intitled to such fortunate or beneficial lots as are therein set down; and that the same persons, their executors, administrators, and assigns respectively, should have, receive, and enjoy, out of the said respective funds, the principal monies which should be entered in such books for them respectively, in course or courses, and the interest thereof by such payments as in the said acts are severally prescribed; and that the other contributors or adventurers, upon the said several acts (not having fortunate lots) their executors, administrators, and assigns respectively, should have, receive, and enjoy, out of the said respective funds, such principal monies,

Second lottery
10 Ann. c. 26.

in course or courses, and such interest, as in and by the said lottery acts respectively were prescribed for them severally to have, receive and enjoy; and by the same acts it was severally directed, that the said tickets should be exchanged for standing orders, and that such orders should be registred, and be assignable; and that during the several terms therein mentioned, (unless the principal and interest directed to be paid by the said several acts, should be sooner paid off) the said duties should be severally applied for answering the said principal and interest, and other purposes therein mentioned: and in the several acts for the said lotteries are contained several provisoes or clauses, importing, that if before the end of the respective terms of thirty-two years therein mentioned, all the principal and interest monies payable by virtue of the same acts respectively, should be fully paid and discharged, or sufficient money should be reserved in the Exchequer for payment thereof, that then and in such case, and from thenceforth the duties by the same acts respectively granted or charged therewith, should cease, or be disposeable by authority of parliament, and not otherwise, as by the said several acts, relation being thereunto severally had, doth and may more fully and at large appear. And whereas the said several sums of one million five hundred thousand pounds, two millions, one million eight hundred thousand pounds, and one million eight hundred thousand pounds, were advanced for the publick service, upon the several acts before-mentioned, and the tickets thereby directed were made forth and drawn, and books were transmitted, or are to be transmitted into the Exchequer by the said managers or directors, or by some other persons appointed thereunto, in pursuance of acts of parliament in that behalf; and the said several sums of one million nine hundred twenty-eight thousand five hundred and seventy pounds, two millions six hundred and two thousand two hundred pounds, two millions three hundred forty-one thousand seven hundred and forty pounds, and two millions three hundred forty-one thousand nine hundred and ninety pounds, became payable as principal monies, with interest, after the said rate of six pounds per centum per annum, to the several contributors or adventurers, or to claimants from or under them, according to their several shares therein, and standing orders have been or are to be made forth for the same. And whereas several sums, amounting to one million six hundred sixty-six thousand and seventy pounds, or thereabouts, (part of the said principal sum of one million nine hundred twenty-eight thousand five hundred and seventy pounds) and two millions five hundred twenty-five thousand nine hundred and seventy pounds, or thereabouts, (part of the said principal sum of two millions six hundred and two thousand two hundred pounds) and two millions two hundred fifty thousand five hundred and twenty pounds, or thereabouts, (part of the said principal sum of two millions three hundred forty-one thousand seven hundred and forty pounds) and two millions three hundred and twelve thousand and sixty-five pounds, or thereabouts, (part of the said principal sum of two millions three hundred forty-one thousand nine hundred and ninety pounds) do upon the fourth day of March, one thousand seven hundred and sixteen, remain unsatisfied; which principal sums so remaining unsatisfied, do amount in the whole to eight millions five hundred sixty-two thousand six hundred twenty-five pounds, or thereabouts, carrying interest after the said rate of six pounds per centum per annum. And whereas in and by an act of parliament made and passed in the twelfth year of the reign of his said late majesty King William, it was (amongst other things) provided and enacted, That in lieu and discharge of certain perpetual annual payments, of all arrears thereof granted by his late majesty King Charles the Second, by letters patents, out of the hereditary revenue of excise, in satisfaction of certain principal sums mentioned in the said letters patents to be then due from his said Majesty, to the respective patentees therein named, the said hereditary revenue of excise should, from and after the twenty-sixth day of December, one thousand seven hundred and five, be and stand charged and chargeable for ever with the payment of annual sums after the rate of three pounds per centum per annum for the principal sums mentioned in the said respective letters patents, to be paid and paid out of the said revenue by quarterly payments out of the receipt of the Exchequer by the officers of the same, unto the respective owners and proprietors

Annuities on
hereditary ex-
cise by 12 W.
3. c. 12.

the said annual sums, and to their heirs and assigns for ever, without any fee or charge; the said annual payments, after the rate of three pounds per centum per annum, to be subject nevertheless to be redeemed upon payment of a moiety of the principal sums mentioned in the said respective letters patents: and by or in pursuance of an act made in the second year of the reign of her said late majesty Queen Anne, the respective proprietors have or ought to have standing orders for payment of the annuities last mentioned, quarterly, until the same shall be redeemed, as aforesaid, free from all taxes and impositions whatsoever. And whereas the whole of all the sums mentioned in the said letters patents, did amount to one million three hundred twenty eight thousand five hundred and twenty-six pounds, and the moiety thereof, for which the said annual sums are redeemable, doth amount to six hundred sixty-four thousand two hundred sixty-three pounds, and the said annual sums, after the rate of three pounds per centum per annum, where-with the said hereditary revenue is now charged, or liable to be charged, till such redemption, doth amount to thirty-nine thousand eight hundred fifty-five pounds fifteen shillings seven pence and one fifth part of a penny per annum, (which is equal to a rate of six pounds per centum per annum for the said sum of six hundred sixty-four thousand two hundred sixty-three pounds.) And whereas since the making of the several acts herein above recited, the common rate of interest for money is very much lessened, so that it is become just and reasonable for the publick to have and enjoy as well the benefit of redeeming the said several duties and revenues charged or chargeable with the said lottery-orders so remaining unsatisfied, as also the benefit of redeeming the said annual sums now payable out of the hereditary excise. And whereas the proprietors of the said lottery-orders, or several of them, are or may be willing and desirous to accept (in lieu and discharge thereof) an annuity or annuities after the rate of five pounds per centum per annum, redeemable by parliament, and the proprietors of the said annual sums now charged or chargeable upon the said hereditary excise, or several of them, are or may be also willing and desirous to accept (in lieu and discharge thereof) an annuity or annuities after the rate of five pounds per centum per annum, redeemable by parliament, and to be computed only upon one moiety of their respective principal sums (by the payment of which moieties, their annual payments, after the rate of three pounds per centum per annum, were formerly made redeemable, as aforesaid:) and several of the proprietors of the said lottery-orders are or may be willing and desirous to have their principal and interest due thereupon, paid and satisfied to them in ready money; and several of the proprietors of the said annual sums payable out of the hereditary excise, are or may be also willing and desirous to have the moiety of the principal monies (for which the same are redeemable as aforesaid) paid and satisfied to them in ready money; and several persons or corporations are or may be willing to advance ready monies for the purposes aforesaid, and for other the purposes in this act particularly mentioned, so that they respectively, for their monies so to be advanced, may have such annuities as are herein after expressed, secured to them respectively, until redemption thereof by parliament, according to the true meaning of this act: now in the end a good, sure, and sufficient fund and security may be settled and established for the due, regular, and constant payment of all the annuities which shall be payable by or in pursuance of this act, until such general and respective redemptions, as aforesaid, we your Majesty's most faithful and loyal subjects, the commons of Great Britain in parliament assembled, do most humbly pray your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That all such or the like customs, subsidies, impositions, additional impositions, rates, duties, additional rates and duties, and all proportional parts of any duties, and all annuities and weekly or other payments out of any duties or revenues which have been or shall be granted, imposed, appropriated, or directed by the said several recited acts and every of them, or by any other act or acts of parliament now in force, for

Duties, &c.
granted for
making good
the several
lottery funds,
&c. continu-
ed,
9 Geo. 1. c. 5.

with like powers to grant licences, and to do other things for raising the said revenues :

But subject to redemption.
9 Geo. 1. c. 5.

All the monies to be brought into the Exchequer and registered there.

for such several and respective terms of years as are therein mentioned, for or towards the answering, paying, securing, or making good the said several and respective funds of one hundred thirty-five thousand pounds *per annum*, one hundred eighty-six thousand six hundred and seventy pounds *per annum*, one hundred sixty-eight thousand and three pounds *per annum*, and one hundred sixty-eight thousand and three pounds *per annum*, or for or towards payment of the principal and interest monies on the said lottery orders, and for or towards answering or paying the said annual sums amounting to thirty-nine thousand eight hundred fifty-five pounds fifteen shillings seven pence and one fifth part of a penny *per annum*, (except as in the said several acts or any of them is excepted, and except such of the said duties or revenues as are since taken away by any other act or acts of parliament in that behalf) shall continue and be paid and payable to his Majesty, his heirs and successors for ever, for the purposes in this act prescribed and directed; and that such of the hereditary duties mentioned in the said former acts of parliament, or any of them, as during the respective terms of years therein expressed were appropriated or directed to be applied, for or towards the payment of the said yearly funds or sums, or any of them, shall also continue and be paid and payable to his Majesty, his heirs and successors for ever, for the purposes in this act prescribed and directed; and that all and every the powers, which, in and by the said former acts, or any of them, were vested, or intended to be vested in her said late Majesty, or such commissioners or others as she should appoint, for granting licences, or doing any other matters or things in order to raise any of the duties or revenues hereby intended to be continued and made perpetual, shall be and are, by force and virtue of this act, revived and vested in his Majesty, his heirs and successors, and his and their commissioners, in the same manner, for raising the same duties or revenues respectively for the purposes in and by this act prescribed and directed; and that all other powers, authorities, rules, directions, penalties, forfeitures, disabilities, clauses, matters, and things whatsoever, contained in the said former acts of parliament, and every or any of them, now being in force, for raising, collecting, levying, recovering, answering, paying, and accounting for the said customs, subsidies, impositions, rates, duties, additional rates and duties, and proportional parts of duties, and the said revenues, and weekly or other payments out of any duties or revenues granted, imposed, appropriated, or directed for such several and respective terms of years, as aforesaid, (except as is before excepted) shall be revived, and be for ever continued, practised, and put in execution, for raising, collecting, levying, recovering, answering, paying, and accounting for the said customs, subsidies, impositions, rates, and duties, additional rates and duties, proportional parts, and the said weekly and other payments out of any duties or revenues by this act intended to be continued and made perpetual, for the purposes in and by this act prescribed and directed, as fully and effectually as if the same powers, authorities, rules, directions, penalties, forfeitures, disabilities, clauses, matters, and things, were at large repeated and particularly re-enacted in the body of this present act; the said former acts, or any of them, or any thing therein contained to the contrary notwithstanding: nevertheless the said customs, subsidies, impositions, rates, additional duties, proportional parts, weekly and other payments, and every of them, by this act intended to be continued and made perpetual, as aforesaid, shall be subject to such provisos and powers of redemption as are hereafter in and by this act contained and prescribed of and concerning the same.

II. And be it further enacted by the authority aforesaid, That all the monies arising of or for the said customs, subsidies, impositions, rates, additional duties, proportional parts, weekly and other payments, hereby intended to be continued and made perpetual, subject to such redemption as aforesaid, (except the necessary charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same) shall, from time

time, be brought into the receipt of the Exchequer for the uses and purposes in this act prescribed; and shall, from time to time, be fairly and distinctly entered and registered in one or more book or books to be kept in the offices of the auditor of the receipt and clerk of the pells, severally for that purpose, to which all persons concerned, at all seasonable times, shall have free access, without fee or charge.

III. And it is hereby also enacted, That all the monies, which, from and after the twenty-ninth day of September, one thousand seven hundred and seventeen, shall be brought into the Exchequer, or shall be then remaining there, of or for the said customs, subsidies, impositions, rates, duties, additional duties, proportional parts, weekly and other payments, by this and the said former acts, or any of them, granted or continued, as aforesaid, (except the necessary charges of issuing and applying the said monies to the same uses and purposes, and rendering the accounts thereof) shall be and are hereby appropriated, and shall be issued and applied to and for the payment and satisfaction of such annuities as shall be payable by virtue of this act, and making such other payments as are hereby directed, in their due order, method, and form, and with such preferences, and subject to such redemptions, as are in and by this act prescribed of and concerning the same respectively, and without any fee or charge whatsoever to be demanded of or paid by the respective persons or corporations, who are to receive the said monies, and that the respective officers of the Exchequer, who shall make any delay in issuing or paying the same, or shall be guilty of diverting or misapplying any of the said monies, contrary to this act, for any such offence shall be forejudged from their respective offices or places, and be rendered incapable to serve his Majesty, his heirs and successors, in any office or employment of trust or profit whatsoever, and shall also be liable to pay double the value of any sum or sums of money so delayed, diverted, or misapplied, to the party aggrieved, to be recovered by action of debt, or upon the case, bill, suit, or information, in any his Majesty's courts of record at Westminster, wherein no essoin, protection, wager of law, or more than one imparlance, shall be granted and allowed.

The monies arising after 29 Sept. 1717, appropriated for payment of annuities payable by this act, &c.

IX. And it is hereby enacted and declared, That all executors, administrators, guardians, and trustees, shall and may make, or cause to be made, subscriptions in the said books, either to have annuities or ready money, as aforesaid, for and on the behalf of their respective testators, intestates, or of infants, minors, femmes covert, or others, for whom they are or shall be respectively intrusted; and are and shall be by virtue of this act indemnified in and for doing the same.

Executors, &c. may subscribe for those for whom they are entrusted.

X. And it is hereby also enacted by the authority aforesaid, That the said managers or directors shall, on or before the last day of October, one thousand seven hundred and seventeen, deliver, or cause to be delivered the said book or books which shall be opened, as aforesaid, with all the subscriptions therein, (such book or books being first attested under the hands and seals of two or more of the said managers or directors) to the auditor of the receipt of the Exchequer, to remain in his office for ever; and shall also, on or before the last day of November, one thousand seven hundred and seventeen, deliver, or cause to be delivered, one duplicate (attested as aforesaid) of so much of the said book or books as shall contain the subscriptions of those who shall choose the said annuities of five pounds *per centum per annum*, to the chief cashier of the governor and company of the bank of England, and a like duplicate to their accountant general; and the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall, before the twenty-fifth day of December, one thousand seven hundred and seventeen, cause the proper officers to transmit lists (attested by such officers) to the said chief cashier and accountant general of the bank of England respectively, of all such of the said lottery-orders, and all such of the said annual sums, charged or chargeable on the excise, for which

Managers to deliver the subscription books into the Exchequer by the last of October, 1717,

and a duplicate to the cashier of the Bank, &c. by 30 Nov. 1717.

Treasury to transmit lists to the cashier, &c. of such of the orders for which no subscription has been made.

which no such subscriptions shall be made, as aforesaid, within the time before limited, and that the said several duplicates and lists shall remain in the respective offices of the chief cashier and accountant general of the said governor and company for the time being, for their better guidance in making the payments and accounts, of and for the same annuities.

Accountant general to deliver to every proprietor of orders a certificate.

so as such orders be delivered up to be cancelled.

Proprietors to have annuities of 5l. per cent. in lieu of their lottery orders, &c.

of original

of original

chargeable on the general fund,

and payable quarterly till redeemed.

By 4 Geo. 2. c. 30. s. 1. these annuities are payable half-yearly.

XI. And be it further enacted by the authority aforesaid, That the said accountant general for the time being shall, upon reasonable demand, deliver gratis to every proprietor of the said lottery-orders, or any of them, and of the said annual payments charged on the hereditary excise, or any of them, being comprehended or specified in the said duplicates or lists, by this act required to be transmitted into his office as aforesaid, or to the respective assigns of such proprietors, a certificate thereof, to be grounded on the said duplicates and lists, or some of them, so as the lottery-order, or the order charged on the excise (specified in such duplicates or lists) be at the same time delivered up to the said accountant general to be cancelled and made void; nevertheless all the said lottery-orders so cancelled shall be preserved by the said accountant general; and that any person or persons may have recourse to the same without fee or reward; and the same, or attested copies thereof, may be given in evidence in any court of law or equity.

XII. And it is hereby enacted by the authority aforesaid, That all and every the proprietors of the said lottery-orders, or any of them, and of the said annuities charged or chargeable on the excise, or any of them, by or from whom such subscriptions shall be made within the time herein before limited, signifying his, her, or their option or willingness to accept such annuities in lieu thereof, and all and every other the proprietor and proprietors of the said lottery-orders charged on the yearly funds before-mentioned, or any of them, and all and every the proprietors of the said annual sum chargeable on the hereditary excise, or any of them, and the executors, administrators, successors, and assigns, of all and every the said proprietors respectively, (such proprietors of the said lottery-orders and annual sums of three pounds *per centum per annum*, or any of them, who, by such subscriptions as aforesaid, to be made within the time before limited, shall choose to be paid in ready money, only and always excepted and foreprized) shall have, receive, and enjoy, and be entitled, by virtue of this act, to have, receive, and enjoy, an annuity or annuities after the rate of five pounds *per centum per annum*, of lawful money of Great Britain, in lieu and discharge of such their several and respective lottery-orders, and annual payments, charged or chargeable as aforesaid; which annuities, after the rate of five pounds *per centum per annum*, shall be computed upon the said lottery-orders, for so much as shall be due and unpaid for principal or interest at and until Michaelmas, one thousand seven hundred and seventeen inclusively, and shall be computed upon the said orders charged or chargeable on the hereditary excise for so much as the said moiety of the said principal sums (for which they were made redeemable) and the arrears of the said annual sums of three pounds *per centum per annum*, (if any such arrears be) shall, at and until Michaelmas, one thousand seven hundred and seventeen, amount unto; and that all the said annuities, after the rate of five pounds *per centum per annum*, shall be and are hereby charged upon, and shall be paid and payable out of the monies of the said general fund of seven hundred twenty-four thousand eight hundred forty-nine pounds six shillings and ten pence and one part of a penny *per annum*, by this act established, or intended to be established as aforesaid, by quarterly payments, at the four most usual feasts in the year, that is to say, the feasts of the birth of our Lord Christ, the annunciation of the blessed virgin Mary, the nativity of Saint John baptist, and Saint Michael the archangel, by even and equal portions, or within six days after every of the said feast-days, for ever, or until redemption or redemptions thereof shall be made according to the provisos herein after contained in that behalf.

XIII. And whereas it may happen that some of the said subscribers for annuities, at the time of making their subscriptions, may have arrears of the said interest, after the rate of six pounds per centum per annum, due to them upon computations to be made until and for the quarter ending at the feast of the nativity of Saint John baptist one thousand seven hundred and seventeen inclusively, it is hereby provided, declared, and enacted, by the authority aforesaid, That all such arrears of interest, to be computed until and for the quarter to end at the said feast of the nativity of Saint John baptist one thousand seven hundred and seventeen, (although some of them are payable at other feast-days) shall be paid and satisfied out of the monies of the said yearly funds, or any of them, arisen or to arise at any time before Michaelmas, one thousand seven hundred and seventeen, without being converted into an annuity after the rate of five pounds per centum per annum, as aforesaid.

Arrears of interest to be computed till 24 June, 1717.

XIV. And whereas the governor and company of merchants of Great Britain, trading to the South Seas and other parts of America, and for encouraging the fishery, are obliged, in and by an act of this session of parliament, to advance and pay into the receipt of his Majesty's Exchequer such sum and sums of money, not exceeding in the whole the sum of two millions, at such times, and by such proportions at a time, as the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall call for, in the manner therein mentioned, on or before the twenty-fourth day of December, one thousand seven hundred and seventeen: now it is hereby enacted and declared by the authority aforesaid, That the said sum of two millions, or so much thereof as shall be called for, and be actually advanced and paid by the said governor and company of merchants of Great Britain into the receipt of his Majesty's Exchequer, in pursuance of that act, shall, by the said commissioners of the treasury, or any three or more of them, or by the high treasurer and under treasurer of the Exchequer for the time being, without any further or other warrant to be sued for, had or obtained in that behalf, be issued and applied for or towards the several uses and purposes herein after limited and appointed of or concerning the same; that is to say, for or towards the paying off and discharging the principal monies charged or chargeable on the said lottery-funds, every or any of them, and the interest payable for the same, until the payment of the said principal to the respective proprietors thereof, who shall choose to be paid in ready money as aforesaid; and for or towards the paying off and discharging the said moiety of the said principal sums upon payment whereof the said sums, after the rate of three pounds per centum per annum, were formerly made redeemable as aforesaid) and all arrears which shall or may be due for or upon the said yearly sums, after the rate of three pounds per centum per annum, computing the same by the day until the said moieties respectively shall be so paid off unto the respective proprietors thereof, who shall also choose to be paid in ready money as aforesaid; or for or towards some of the said uses and purposes which shall require payment in ready money as aforesaid; and to and for none other intent, or purpose whatsoever: and that the said governor and company of merchants of Great Britain, and their successors, for all and every sum and sums of money so to be called for, and by them to be actually advanced at the Exchequer, shall have, receive, and enjoy, and be entitled to have, receive, and enjoy, such annuity and annuities, after the rate of five pounds per centum per annum, redeemable by parliament, out of such duties and revenues, or by such other ways and means, and in such manner and form, as in and by the said other act of this session of parliament are directed and prescribed for securing and paying the same.

So much of the 2,000,000l. which the South Sea company is to advance, as shall actually be called for, shall be applied to discharge the lottery-orders, &c.
3 Geo. 1. c. 9.

Company to have annuities of 5l. per cent. for the same.

XVIII. And it is hereby enacted by the authority aforesaid, That in all cases where the principal and interest payable on the said lottery orders, or any of them, or the said moieties of the said principal sums for which the annual payments are charged on the hereditary excise, or any of them, or the arrears of the same annual payments respectively, shall be converted

Where lottery orders, &c. are converted into annuities, or paid off in ready money, the duties shall be

able to make good the general fund, be converted into annuities, or be paid off in ready money, pursuant to this act, the customs, subsidies, impositions, additional and other duties, proportional parts, weekly and other payments, formerly charged therewith as aforesaid, shall be and are hereby freed, exonerated, and discharged of, from, and against the same, and shall be liable for or towards making good the said general yearly fund by this act intended to be established as aforesaid.

XXII. And whereas the sum of twenty four thousand one hundred and ninety five pounds, eighteen shillings, and two pence, rests unsatisfied upon several bills of exchange drawn for the service of the late expedition to Canada: be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them, or the high treasurer of Great Britain for the time being, to issue their warrant or warrants to the proper officers in the receipt of the Exchequer, for receiving and taking in at the said receipt such further sum or sums of money, not exceeding twenty four thousand one hundred ninety five pounds, eighteen shillings, and two pence, as any person or persons, natives or foreigners, bodies politick or corporate, will advance and pay for purchasing an annuity or annuities, after a rate not exceeding four pounds *per centum per annum*; which annuity or annuities shall also be paid out of the said general fund by this act established or intended to be established, and shall likewise be redeemable by parliament according to this act; and the said commissioners of the treasury, or high treasurer and under treasurer of the Exchequer for the time being, are hereby authorized and required to issue, or cause to be issued, all the said monies, not exceeding twenty four thousand one hundred ninety five pounds, eighteen shillings, and two pence, so to be advanced, by way of imprest and upon account, for satisfying the said bills of exchange; and the proper officers in the respective offices for paying the same bills are hereby enjoined and required to take especial care that the drawers of the said bills be duly charged with the monies for which they were drawn, or such of the said monies as are not or shall not be duly accounted for, before such payment of the said bills.

The account-
ant general
of the bank
to keep books
of the annui-
ties for which
subscriptions
shall be made,
&c.

See 3 Geo. 1.
c. 7. s. 15.

XXV. And it is hereby enacted by the authority aforesaid, That in the
office of the accountant general of the governor and company of the bank
of England for the time being, there shall be provided and kept a book
or books, in which shall be fairly entered the names of all and every person
and persons, corporation and corporations whatsoever, who shall be entitled
to the said annuities after the rate of five pounds *per centum per annum*, in
lieu and discharge of any such lottery orders and annual payments out of
the excise as aforesaid; and the names of all such persons and corporations
who, upon producing to the said comptroller the said tallies of *Sol* respec-
tively, shall appear to be entitled to the said annuities to be purchased at the
several rates aforesaid, for monies to be by them advanced and paid into
the Exchequer, pursuant to this act; and the several and respective annui-
ties whereunto the aforesaid persons and corporations respectively shall be
entitled, to which book it shall be lawful for all persons concerned from
time to time, at all seasonable times, to have free access, and to inspect the
same, without fee or charge; and the said accountant general for the time
being shall, on or before the five and twentieth day of *December*, one thou-
sand seven hundred and seventeen, transmit an attested duplicate or dupli-
cates, fairly written on paper, of the book or books last mentioned, unto
the office of the auditor of the receipt of his Majesty's Exchequer, there to
remain for ever.

1717.

[illegible]

Anno tertio

GEORGE I. Regis.

C A P. XXI.

An act for continuing the liberty of exporting Irish linen cloth to the British plantations in America duty free; and for the more effectual discovery of, and prosecuting such as shall unlawfully export wool and woollen manufactures from Ireland; and for relief of John Fletcher, in respect of the duty by him paid for a quantity of salt lost in the exportation for Ireland.

WHEREAS by an act passed in the third and fourth years of the reign of her late majesty Queen Anne, intituled, An act to permit the exportation of Irish linen cloth to the plantations, and to prohibit the importation of Scotch linen into Ireland; it was enacted, for the support of the protestant interest in Ireland, and for the encouragement of the linen manufacture of that kingdom, That it should and might be lawful to export from Ireland directly to the British plantations, all sorts of white and brown linen cloths, being the proper manufacture of the said kingdom, under certain restrictions and conditions in the said act mentioned, for the term of eleven years; which act hath been since continued for one year, and to the end of this present session of parliament, by an act passed in the first year of the reign of his present majesty King George, intituled, An act for continuing several laws therein mentioned relating to coals, hemp, and flax, Irish and Scots linen, and the assize of bread, and for giving power to adjourn the quarter sessions for the county of Anglesea, for the purposes therein mentioned: and whereas it hath been found by experience, that the continuance of the said act is and may be beneficial to both the kingdoms of Great Britain and Ireland: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same, That the said recited act of the third and fourth years of Queen Anne, so far forth as the same relates to the exportation of Irish linen cloths to the British plantations, shall be, and the same is hereby continued in full force so long as the merchants and other persons of Great Britain are or shall be permitted to import into Ireland, free of all duties, such white and brown British linen cloth as is or shall be made and manufactured in Great Britain.

Continued by
1 Geo. 1.
stat. 2. c. 26.

The act 3 & 4
Ann. c. 8. so
far as it re-
lates to the
exportation
of Irish linen
to the planta-
tions, shall
continue in
force so long
as British linen
may be im-
ported to Ire-
land duty
free.

After June 24,
1717, Irish
linen import-
ed into this
kingdom may
be exported to
the planta-
tions without
paying any
duty.

II. And whereas some doubt has arisen, whether linens imported into this kingdom from Ireland, and not subject to pay any duties upon the said importation, should, when being exported again for any of the British plantations in America, become liable to pay a duty ad valorem: be it declared and enacted, That all linens made in Ireland, and imported from thence into this kingdom, may, from and after the twenty fourth day of June, one thousand seven hundred and seven, be shipped off again and exported for any of his Majesty's plantations in America, without being liable or subject to pay any duty whatsoever.

After Sept.
29, 1717, one
moiety of the
penalties in-
flicted by
10 & 11 W. 3.
c. 10. to pre-
vent the ex-
portation of
wool, &c. from
Ireland, other
than into Eng-
land or Wales,
shall be to the
crown.

IV. And whereas by an act made in the tenth and eleventh years of the reign of his late majesty King William the Third, intituled, An act to prevent the exportation of wool out of the kingdoms of Ireland and England into foreign parts, and for the encouragement of the woollen manufactures in the kingdom of England, one moiety of the penalties and forfeitures thereby inflicted for preventing the exportation of wool and other woollen goods therein mentioned out of the said kingdom of Ireland, other than into the kingdom of England, or the dominion of Wales, is given to the encouragement of setting up the linen manufactures in Ireland, to be disposed of by the court of Exchequer there for their use only; which disposition of the said moiety has been found of very little advantage

advantage to the said linen manufactures, but has tended very much to the discouragement of prosecutions made in pursuance of the said act: for the more effectually putting the said act in execution, be it therefore further enacted by the authority aforesaid, That, from and after the twenty ninth day of September, one thousand seven hundred and seventeen, the said moiety of all such penalties and forfeitures (after a deduction made out of the said moiety of the charges of prosecution and condemnation) shall be to the use of his Majesty, his heirs and successors.

After the said 29th of Sept. actions commenced in Ireland relating to the exportation of wool, &c. shall be tried by a jury of any other county than where the fact was committed.

The first three discoverers exempted from punishment.

V. And for the better and more impartial trials of all such actions and informations which shall be commenced or prosecuted by virtue of any act now in being made for the preventing the unlawful exportation of wool or woollen manufactures from the kingdom of Ireland: be it enacted by the authority aforesaid, That, from and after the twenty ninth day of September, one thousand seven hundred and seventeen, such actions and informations shall be tried in any of his Majesty's four courts at Dublin, by a jury of good and lawful freeholders to be summoned out of any other county than that wherein the fact shall be committed: and to encourage persons to discover the said crime, the first three persons who have been aiding, abetting, or assisting, in carrying out or exporting of wool, or any other of the commodities as aforesaid, that shall inform thereof any of his Majesty's justices of the peace, whereby the punishment and penalties appointed by this act may be inflicted and recovered, the party or parties so discovering (not being owner or part owners of the said wool, or other commodities aforesaid) shall not suffer any of the said penalties or punishment to be inflicted by this or any other act.

Anno quarto

GEORGE I. Regis.

C A P. III.

An act for continuing the duties on malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and eighteen; and for making for duplicates of Exchequer bills, lottery tickets, and orders lost, burnt, or destroyed; and for appropriating the supplies granted in this session of parliament.

Cyder or perry that have paid the duties may be exported on security not to be re-landed.

SECT. VIII. **A**ND be it further enacted by the authority aforesaid, That shall and may be lawful to and for any person or persons who shall have actually paid his Majesty's duties by this act payable for any cyder or perry made in Great Britain, and to or for any other person or persons who shall buy or be lawfully entitled to any such cyder or perry, for or in respect whereof the said duties to his said Majesty hereby granted have been duly paid, to export such cyder and perry for any foreign parts by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantity of cyder or perry which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed or brought again into any part or parts of Great Britain; which security of customer or collector of the respective port from whence such exportation is to be, (without any fee or reward) is hereby directed and authorized to take in his Majesty's name, and to his Majesty's use.

Re-landed, forfeited, and the bond.

IX. Provided always, That if after the shipping of any such cyder or perry to be exported as aforesaid, and the giving or tendering such security as aforesaid, in order to obtain the allowance or drawback herein-after mentioned, the cyder or perry so shipped to be exported, or any part thereof, shall be re-landed in any part of Great Britain, that then, and in every

case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the cyder and perry which shall be so re-landed, or the value thereof, shall be forfeited.

X. And be it further enacted by the authority aforesaid, That if any person or persons who shall export any cyder or perry into foreign parts by way of merchandize, shall produce a certificate or certificates from the collector or officer who received the duty of such cyder or perry, that the duty imposed thereon by this act hath been paid, (which certificate the collector or officer is hereby required to give gratis) and making oath before the officer or collector of the port where the same shall be so exported, that the cyder or perry so exported is the same as is mentioned in such certificate, then the collector or chief officers of the port where such cyder or perry shall be exported, shall give to the exporter thereof a certificate or debenture expressing the true quantity of the cyder or perry so exported or shipped for exportation; which certificate or debenture being produced to the collector or other officer appointed to receive the said duty in the county, shire, stuartry, or place where such cyder or perry was exported, he is hereby required to pay the said duty of four shillings per hoghead to the persons or their agents so exporting the same; and in case the collector or other officer shall not have any money in their hands arising by the said duties on cyder and perry to pay the same, then the respective commissioners, appointed for executing this act, are hereby required to pay the same out of the duties arising by the said act; any thing in this act contained to the contrary notwithstanding.

On certificate that the duties have been paid, &c. collector to give a debenture thereof,

and the duty to be repaid to the exporter.

XII. And be it further enacted by the authority aforesaid, That all fines, penalties, and forfeitures by this act imposed, shall be sued for, levied, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of Exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover, inform, or sue for the same.

Fines, &c. how to be sued for, &c.

Anno quarto

GEORGE II. I. Regis.

C A P. XI.

In all for the further preventing robbery, burglary, and other felonies, and for the more effectual transportations of felons, and unlawful exporters of wool; and for declaring the law upon some points relating to pirates.

ECT. VI. AND be it further enacted by the authority aforesaid, That from and after the said twentieth day of January, one thousand seven hundred and seventeen, if any person or persons shall be in prison for want of sufficient bail, for unlawful exportation of wool or wool-fells, and shall refuse to appear or plead to a declaration or information to be delivered to such person or persons, or to the gaoler, keeper, or turnkey of the prison, at the said prison, for the said offence, by the space of one term, judgment shall be entred against him by default; and in case judgment shall be obtained against any such person or persons by default, verdict, or otherwise, and such person or persons shall not pay the sum recovered against him or them for the said offence, within the space of three months after entering up of such judgment, the court before whom such judgment shall be obtained shall,

After Jan. 20, 1717, persons imprisoned for exportation of wool, &c. refusing to plead, judgment shall be entred against them by default; and not paying the sum recovered, shall be transported as felons,

and return-
ing, shall suf-
fer as such.

shall, by order of court, cause such offender or offenders to be transport-
ed, in the same manner as felons aforesaid, for the term of seven years;
and if such offender or offenders shall return into *Great Britain* or *Ireland*
before the expiration of the said seven years, he or they shall suffer as felons,
and have execution awarded against them, as persons attainted of felony,
without benefit of clergy.

Anno quarto

GEORGE II. I. Regis.

C A P. XII.

An act for enforcing and making perpetual an act of the twelfth year of her late Majesty, intituled, An act for the preserving of all such ships and goods thereof, which shall happen to be forced on shore, or stranded upon the coasts of this kingdom, or any other of her Majesty's dominions; and for inflicting the punishment of death on such as shall wilfully burn or destroy ships.

12 Ann. stat. 2.
c. 18.

The recited
act made per-
petual.

12 Ann. stat. 2.
c. 18.

The said act
shall not ex-
tend to the
admiralty
court of the
cinque ports.

After June 24,
1718, any
owner, cap-
tain, &c. wil-
fully destroy-
ing any ship
to prejudice
the insurers,
shall suffer
death.

By 11 Geo. 1.
c. 29. sect. 6.
this clause is
explained, and
the offenders
ousted of clergy.

WHEREAS the act made in the twelfth year of the reign of her late Majesty Queen Anne, intituled, An act for the preserving of all such ships and goods thereof, which shall happen to be forced on shore, or stranded upon the coasts of this kingdom, or any other of her Majesty's dominions, will expire at the end of this present session of parliament, unless the same be continued: and whereas the said act hath been found by experience to be of great use and benefit to the seafaring men and merchants of this kingdom, and other his Majesty's dominions: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said recited act, intituled, *An act for the preserving of all such ships and goods thereof which shall happen to be forced on shore, or stranded upon the coasts of this kingdom, or any other of her Majesty's dominions*, and all the clauses, matters, and things, therein contained, shall be and is hereby declared to be made perpetual.

II. Provided always, and it is hereby further enacted, That the said act, or any thing therein contained, shall not be construed to extend to, or any ways affect the ancient jurisdiction and usage of the admiralty court of the cinque ports, or the officers thereto belonging; but the proper officers of the said admiralty court shall be and are hereby authorized and impowered to put the said act in execution within the jurisdiction of the said cinque ports, in as full and ample manner, to all intents and purposes, as any other person or persons are by the said act appointed to do in any other parts of this kingdom.

III. And for the effectual preventing the wilful casting away, burning, or otherwise destroying of ships by the owners, masters, and mariners thereof, and thereto belonging; be it enacted by the authority aforesaid, That if any owner of, or captain, master, mariner, or other officer belonging to any ship shall, after the twenty fourth day of June, which shall be in the year of our Lord one thousand seven hundred and eighteen, wilfully cast away, burn, or otherwise destroy the ship of which he is owner, or unto which he belongeth; or in any manner of wise direct or procure the same to be done, to the prejudice of any person or persons that shall underwrite any policy or policies of insurance thereon, or of any merchant or merchants that shall load goods thereon, he shall suffer death.

Anno quinto

GEORGE II. I. Regis.

C A P. III.

An act for applying certain overplus monies, and further sums to be raised, as well by way of a lottery as by loans, towards paying off and cancelling exchequer bills, and for lessening the present great charge in relation to those bills; and for circulating and exchanging for ready money the residue of the same bills for the future.

MAY it please your most excellent Majesty, Whereas by an act of parliament of the third year of your Majesty's reign, intituled, An act for redeeming several funds of the governor and company of the bank of England, pursuant to former provisos of redemption; and for securing to them several new funds and allowances redeemable by parliament; and for obliging them to advance further sums not exceeding two millions five hundred thousand pounds, at five pounds per centum, as shall be found necessary to be employed in lessening the national debts and incumbrances; and for continuing certain provisions formerly made for the expences of his Majesty's civil government; and for payment of annuities formerly purchased at the rate of five pounds per centum; and for other purposes in this act mentioned; the said governor and company of the bank of England, and their successors, for circulating certain bills, commonly called Exchequer bills, therein mentioned, amounting to two millions five hundred sixty one thousand and twenty five pounds, or thereabouts, in principal money, and for exchanging the same for ready money on demand, are entitled to an annuity or yearly sum of seventy six thousand eight hundred and thirty pounds, fifteen shillings, (being an allowance after the rate of three pounds per centum per annum, computed upon the said sum of two millions five hundred sixty one thousand and twenty five pounds) subject nevertheless to a proviso of redemption in that act contained, upon such notice as is thereby prescribed; which annuity or yearly allowance is by the same act charged upon and made payable out of the monies arisen or to arise at the receipt of the Exchequer, of or for certain particular duties on houses, and of or for several other duties and revenues, called The aggregate fund, in that act, and in former acts relating to the said fund, more particularly mentioned and described, in the order and course, and with such preference as is thereby directed; and by the act first above-mentioned it is enacted and declared, That as well the said particular duties on houses, and the duties, revenues, and incomes composing the said aggregate fund, and all other duties which were settled for payment of a former yearly sum of one hundred and six thousand five hundred and one pounds, thirteen shillings, and five pence, and the interest and allowances relating to former Exchequer bills therein mentioned, should be continued, but be disposable to and for the several and respective uses and purposes appointed by that act, and subject to the several provisos of redemption therein contained; and that all the monies of the said duties, revenues, and incomes, which should or ought to be brought into the receipt of the Exchequer, (except the necessary charges for raising, collecting, levying, issuing, paying, and accounting for the same) should be and are thereby appropriated, and should be issued and applied to and for the payment and satisfaction of several yearly and other sums in the said act particularly expressed, in their due course, and with such preferences as are thereby appointed: amongst which payments and sums provision is made for payment of the said annuity or allowance of seventy thousand eight hundred and thirty pounds, fifteen shillings per annum, and for answering all demands of interest due and to be due upon the said Exchequer bills as is therein mentioned: and by the same act it was declared and enacted,

Recital of the act of 3 Geo. I. c. 8. Further provisions concerning the funds granted by this act, 6 Geo. I. c. 2, 4, & 10.

Recital of
the act of
3 Geo. 1. c. 9.

Recital of the
act for re-
deeming seve-
ral lotteries,
&c.
3 Geo. 1. c. 7.

That the excess or surplus which, at the end of every or any quarter of a year (reckoning the quarters to end at the usual feast-days) should or might be produced by the said several rates, duties, ~~revenues~~, and incomes thereby appropriated, and should remain in the Exchequer, (over and above the money then due or demandable for or upon the several annuities, allowances, and other payments therein before-mentioned, or any arrears of the same) should attend the disposition of parliament, and be applied according to act or acts of parliament in that behalf, and not otherwise: and it was thereby declared and enacted, That any vote or resolution of the house of commons, signified by the speaker of the said house in writing, and delivered at the publick office of the said governor and company, should be deemed and adjudged to be a sufficient notice within the words and meaning of the said act for redeeming the said annuity or allowance of seventy thousand eight hundred and thirty pounds, fifteen shillings per annum, as by the same act, relation being thereunto had, (amongst many other matters and things therein contained) may more fully appear. And whereas by another act of parliament of the said third year of your Majesty's reign, intituled, An act for redeeming the yearly fund of the South Sea company, being after the rate of five pounds per centum per annum, and settling on the said company a yearly fund after the rate of five pounds per centum per annum, redeemable by parliament; and to raise for an annuity or annuities at five pounds per centum per annum, any sum not exceeding two millions, to be employed in lessening the national debts and incumbrances; and for making the said new yearly fund and annuities to be hereafter redeemable in the time and manner therein by prescribed; several other subsidies, impositions, duties, revenues, and proportional parts of duties and revenues therein mentioned, or thereby referred unto, were continued for the several and respective uses and purposes in that act: and it was thereby enacted, That all the monies thereof which should or ought to be brought into the Exchequer for those purposes, (except the necessary charges of raising, collecting, levying, issuing, and accounting for the same; and except such part thereof, as by any former act or acts of parliament was applicable to the repayment of loans then remaining unsatisfied, and to pay the interest of the same) should be and are thereby appropriated, and should be issued and applied for the payment of the yearly and other sums in the same act particularly expressed, in their due method and order, and subject to such redemption as is thereby prescribed. And by the same act it was provided and enacted, That at any time at the end of any quarter of a year (reckoning the quarters to end at the usual feasts) there should be an excess or surplus of the monies brought into the Exchequer of the said subsidies, impositions, duties, revenues, and proportional parts, and such excess or surplus should remain there, over and above the money then or before that time grown due, by or in pursuance of that act, as is therein mentioned, then such excess or surplus should from time to time attend the disposition of parliament, and be applied according to act or acts of parliament, and not otherwise, as by the act last mentioned (relation being thereunto had) may also more fully appear. And whereas by another act of parliament of the said third year of your Majesty's reign, intituled, An act for redeeming the duties and revenues which were settled to pay off principal and interest on the orders made forth on four lottery acts passed in the ninth and tenth years of her late Majesty's reign, and for redeeming certain annuities payable on orders out of the hereditary excise, according to a former act in that behalf, and for establishing a general yearly fund, not only for the future payment of annuities at several rates, to be payable and transferrable at the bank of England, and redeemable by parliament, but also to raise monies for such proprietors of the said orders as shall chuse to be paid their principal and arrears of interest in ready money; and for making good such other deficiencies and payments as in this act are mentioned; and for taking off the duties on linseed imported, and British linen exported; several other customs, subsidies, impositions, additional impositions, rates, duties, additional rates and duties, proportional parts of duties, revenues, and weekly and other payments

of duties and revenues therein specified, or thereby referred unto, were continued for the purposes in that act: and it was thereby enacted, That yearly and every year, reckoning the first year to begin from the feast of Saint Michael the Archangel, one thousand seven hundred and seventeen, and from thenceforth for ever, (subject nevertheless to such provisoes and power of redemption as are in that act contained) the full sum of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, ten pence, and one fifth part of a penny per annum, by or out of the monies arising of or for the said customs, subsidies, impositions, rates, additional duties, proportional parts, weekly and other payments by that act appropriated and directed to be brought, from time to time, into the Exchequer, in case the same should extend to the said sum of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, ten pence, and one fifth part of a penny, should be computed and reckoned to be a general fund; and in case all the monies so arising into the Exchequer of or for the said customs, subsidies, impositions, rates, duties, additional duties, proportional parts, weekly and other payments, should not amount to seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, ten pence, and one fifth part of a penny per annum, then the monies so arising, so far as the same would extend, should be part of the said general yearly fund of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, ten pence, and one fifth part of a penny per annum, for and towards the answering and paying all the annuities and payments by that act charged or chargeable thereupon; and in case all the monies by that act appointed or appropriated, as aforesaid, should at any time or times appear to be so deficient or low in the produce of the same, as that within any one year, to be reckoned as aforesaid, the said monies so arising in the Exchequer, of or for all the said customs, subsidies, impositions, rates, duties, additional duties, proportional parts, weekly and other payments, should not amount to so much as seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, ten pence, and one fifth part of a penny, that then and so often, and in every such case, so much as should be wanting to make up the said general fund or sum of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, ten pence, and one fifth part of a penny, for every or any such year, should be supplied and made good, from time to time, by or out of the first aid or supply to be granted in parliament next after such deficiency should appear, and should from time to time be transferred thereunto, as soon as the same should be granted: and it was thereby enacted, That the excess or surplus, which at the end of every or any quarter of a year (reckoning the quarters to end at the four most usual feast days) should or might be produced by the customs, subsidies, impositions, additional and other duties, proportional parts of duties, and by the said weekly and other payments, by that act appropriated or charged to make good the said general yearly fund of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, ten pence, and one fifth part of a penny, over and above so much as shall be sufficient to make good the same; and so much of the said general yearly fund as at the end of any quarter of a year shall remain in the receipt of the Exchequer, over and above all the monies then due or payable, to discharge the several annuities and other payments by that act directed to be satisfied out of the same, and all arrears thereof (if any such were) should likewise from time to time attend the disposition of parliament, and be applied according to act or acts of parliament, and not otherwise: and by the act last recited, it was further declared and enacted, That all the monies to arise from time to time, as well of or for the excess or surplus by virtue of the said act made for redeeming the funds of the governor and company of the bank of England, and of or for the said excess or surplus by virtue of the said act made for redeeming the funds of the said governor and company of merchants of Great Britain trading to the South Seas and other parts of America, and for encouraging the fishery; as also of and for the said excess or surplus of the said duties and revenues by the said other act of the third year of your Majesty's reign, appropriated to make good the said general yearly

3 Geo. 1. c. 7.

yearly fund as aforesaid, and the overplus monies of the same general yearly fund thereby established, or intended to be established as aforesaid, should be appropriated, reserved, and employed, to and for the discharging the principal and interest of such national debts and incumbrances as were contracted before the twenty fifth day of December, one thousand seven hundred and sixteen, and were declared to be national debts, and were provided for by acts of parliament, in such manner and form, as should be directed or appointed by any future act or acts of parliament to be discharged therewith or out of the same, and to and for none other use, intent, or purpose whatsoever, as by the act last before recited (relation being thereunto had) may likewise more fully appear. And whereas the said sum, not exceeding two millions five hundred thousand pounds, in the said first recited act mentioned, or any part thereof, was not advanced by the said governor and company of the bank of England, or called for or required by the commissioners of your Majesty's treasury, so that the said duties, revenues, and incomes, called The aggregate fund, are not charged or chargeable with any annuity or other payment whatsoever in respect of the same, by the said first recited act or otherwise howsoever; and the said sum, not exceeding two millions, mentioned in the

3 Geo. 1. c. 3. said act relating to the South Sea company, or any part thereof, was not advanced by that company, or called for or required by the commissioners of your Majesty's treasury, so that the said duties, revenues, and incomes, comprehended in the fund of that company, are not charged or chargeable with any annuity or other payment whatsoever in respect of the same, by virtue of the said act relating to that company, or otherwise howsoever. And whereas we your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, (pursuant to the clauses contained in the act first above recited) did on the tenth day of March, in the year of our Lord one thousand seven hundred and seventeen, resolve, That notice should be given to the said governor and company of the bank of England, that the house of commons would at Lady-day, one thousand seven hundred and nineteen, redeem the said annuity of seventy six thousand eight hundred and thirty pounds, fifteen shillings; and ordered the speaker of the said house, on or before Lady-day, one thousand seven hundred and eighteen, to signify the said resolution in writing to the said governor and company, which was signified accordingly: and whereas by computation as many of the said Exchequer bills as do amount to the said sum of two millions five hundred sixty one thousand twenty five pounds in principal money, made forth by the said former acts of parliament, do on the fourteenth day of January, one thousand seven hundred and eighteen, remain undischarged and uncanceled, and the present cost and expence to the publick for circulating and exchanging the same doth, by the said allowance of three pounds per centum per annum, and by the said growing interest of one penny per centum per diem, amount in the whole to one hundred and fifteen thousand seven hundred seventy nine pounds, thirteen shillings, and four pence per annum, or thereabouts, except so much thereof as is saved and may be abated for bills, from time to time, in the Exchequer, or in the hands of receivers or collectors of any taxes, aids, or revenues payable to your Majesty: and it being apparently just and necessary with regard to the publick, that the said present cost and expence, and the said national debts and incumbrances be lessened as far as conveniently may be; we your Majesty's said dutiful and loyal subjects, for that end and purpose have resolved, That the surplus monies hereafter particularly directed and appointed, and a further sum not exceeding five hundred thousand pounds, to be raised by way of a lottery, and another further sum, not exceeding five hundred and twenty thousand pounds, to be raised by way of loan, be applied towards paying off the principal and interest borne upon the said bills, and for cancelling the bills whereof the principal and interest shall be so paid off; and that so many of the said Exchequer bills as shall remain undischarged and uncanceled by or with the money so to be applied, shall be circulated and exchanged in the manner hereafter in this act appointed in that behalf: now we your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, for the better and effectual accomplishment

fulfillment of their desires and intentions in the premises, and that your Majesty and your subjects may be eased of the burden of the said national debts and incumbrances as fast as is consistent with honour and justice, do most humbly pray your Majesty, that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That the sum of one hundred ninety thousand four hundred forty four pounds, eighteen shillings, three-pence halfpenny, which remained in the Exchequer at Michaelmas, one thousand seven hundred and eighteen, for the overplus of the said particular duties on houses, and other duties and revenues comprehended in the said fund, commonly called *The aggregate fund*, appointed to be reserved for disposition of parliament as aforesaid, being over and above the excess of the civil list fund for three years, ended at the same feast day; and that all the overplus monies of the civil list fund for three years ended at Michaelmas, one thousand seven hundred and eighteen, which overplus is also appointed to be reserved for disposition of parliament as aforesaid; and the sum of nineteen thousand five hundred seventy seven pounds, and ten shillings, which remained in the Exchequer at Michaelmas, one thousand seven hundred and eighteen, for the surplus or overplus of the fund, commonly called *The fund of the South Sea Company*, appointed to be reserved for disposition of parliament as aforesaid; and the sum of one hundred ninety thousand four hundred thirty six pounds, fifteen shillings, eleven pence, and nine twentieth parts of a penny, being the excess or surplus for the year ended at Michaelmas, one thousand seven hundred and eighteen, upon the yearly fund of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, ten pence, and one fifth part of a penny, commonly called *The general fund*, likewise appointed, as aforesaid, to be reserved for the disposition of parliament, (over and above the sum of one hundred and thirty thousand pounds, which is hereafter in and by this act directed to be reserved towards making good the half-yearly payment on the annuities charged on the said general fund for the half year ending at Christmas, one thousand seven hundred and eighteen) and all the excess or overplus monies, which within and for the half year to end at Lady-day, one thousand seven hundred and nineteen, shall arise upon the several rates, duties, revenues, and incomes, commonly called *The aggregate fund*, *The South Sea company's fund*, and *The general fund*, before mentioned, every or any of them, which by the said acts of the third year of his Majesty's reign, were severally reserved and intended to be reserved for disposition of parliament, shall by force and virtue of this act be applied (so far as the monies of all the said several surplusses, excesses, or overplusses will extend) towards redeeming the said annuity or allowance of seventy six thousand eight hundred and thirty pounds, fifteen shillings *per annum*, and to and for the satisfying and discharging so much as the same will extend to satisfy and discharge of the principal monies contained in the said Exchequer bills, and the interest due or to be due upon the same, according to the direction and true meaning of this act herein-after specified.

The several surplus monies of the aggregate fund, &c. to be applied towards redeeming exchequer bills.

3 Geo. 1. c. 8.
3 Geo. 1. c. 9.
3 Geo. 1. c. 7.

3 Geo. 1. c. 8.

XXII. And to the end all the annual and other payments, which by the said first recited act were charged upon the said duties, revenues, and incomes, called *The aggregate fund* (other than and except such payments, as from and after Lady-day, one thousand seven hundred and nineteen, might incur for or upon the said allowance of seventy six thousand eight hundred and thirty pounds, fifteen shillings *per annum*, thereby intended to be redeemed, and other than and except such other sums of money and payments as are already satisfied and discharged, or are by this act intended to be reduced or saved to the publick) may, together with the said yearly fund, not exceeding twenty thousand pounds *per annum*, be well and sufficiently secured, and may respectively obtain their due course of payment, with

such

The duties of
the aggregate
fund conti-
nued for ever.
3 Geo. 1. c. 8.

Redeemable
by parliament.

such preferences as by the said former act, and this present act, are appointed in that behalf; it is hereby further enacted and declared by the authority aforesaid, That all the said particular duties on houses, and all the said other rates, duties, revenues, and incomes, which by the said first recited act of the third year of his Majesty's reign, were settled for answering the respective payments therein mentioned, (all which are by this act denominated to be the aggregate fund, as aforesaid) and every of them, are and shall be continued, and be paid and payable to his Majesty, his heirs and successors for ever, and shall be raised, levied, collected, and brought into the Exchequer of *England*, by and according to such rules, methods, and directions, and with such drawbacks, repayments, and allowances, and under such penalties, forfeitures, and disabilities, as are prescribed in and by the respective act and acts of parliament now in force, or any articles, clauses, matters, or things therein contained, or thereby referred unto, for raising, levying, or bringing in the same, as fully and effectually as if the same acts, articles, clauses, matters, and things, and every of them, were repeated and re-enacted in the body of this present act; nevertheless, all the monies arising thereby into the said receipt of Exchequer from and after the feast of the annunciation of the blessed Virgin *Mary*, one thousand seven hundred and nineteen, and all the monies then remaining in the said receipt, of the same rates, duties, revenues, and incomes, shall be disposeable to and for the several and respective uses and purposes by this or the said first recited act appointed or intended, (other than and except, as aforesaid) and subject to the several provisos of redemption herein contained; any former law, statute, provision, restriction, clause or clauses, matters or things whatsoever to the contrary notwithstanding.

Anno quinto

GEORGIN I. Regis.

C A P. VII.

An act for continuing an act made in the twelfth year of the reign of her late majesty Queen Anne, intituled, An act for encouraging the tobacco trade.

12 Ann. stat. 2.
c. 8.

The recited
act shall be
continued as
long as the
duties on to-
bacco conti-
nue.

WHEREAS an act was made in the twelfth year of the reign of her late majesty Queen Anne, intituled, An act for encouraging the tobacco trade, to continue for the space of five years, to commence from the first day of June, one thousand seven hundred and fourteen, and from thence to the end of the then next session of parliament; which act is near expiring: and whereas the said act hath been found to be very beneficial to the said trade, and of good use for the purposes thereby designed: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said recited act, made in the twelfth year of her said late Majesty's reign concerning tobacco, and all and every the rules, directions, powers, penalties, discounts, allowances, clauses, matters, and things therein contained, shall by virtue of this act be continued, and be in full force, during such time as the respective duties on tobacco shall respectively continue; any law, statute, matter, or thing to the contrary notwithstanding.

Anno quinto

GEORGE I. Regis.

C A P. IX.

An act for continuing certain duties upon coals and culm, and for establishing certain funds to raise money, as well to proceed in the building of new churches, as also to compleat the supply granted to his Majesty; and to reserve the overplus monies of the said duties for the disposition of parliament; and for more effectual suppressing private lotteries.

Most gracious Sovereign,

WHEREAS by an act of parliament made and passed in the ninth year of her late Majesty's reign, intituled, An act for granting to her Majesty several duties upon coals, for building fifty new churches in and about the cities of London and Westminster, and suburbs thereof, and other purposes therein mentioned, it was enacted, That for all sorts of coals and culm, which from and after the fourteenth day of May, one thousand seven hundred and sixteen, and before the nine and twentieth day of September, one thousand seven hundred and twenty four, should be imported and brought into the port of the city of London, or the river of Thames within the liberty of the said city, upon the same river, there should be paid to her Majesty, her heirs and successors, by way of imposition thereupon, (over and besides all other impositions and duties) according to the rates therein-after mentioned; that is to say, from and after the said fourteenth day of May, one thousand seven hundred and sixteen, and before the nine and twentieth day of September, one thousand seven hundred and sixteen, for all such sorts of coals and culm as are usually sold by the chalders, for every chalders thereof, containing thirty six bushels Winchester measure, the sum of two shillings; and for such sort of coals as are sold by the tun, for every tun thereof, containing twenty hundred weight, the sum of two shillings; and from and after the eight and twentieth day of September, one thousand seven hundred and sixteen, and before the eight and twentieth day of September, one thousand seven hundred and twenty four, there should be paid for every such said chalders of coals and culm, and tun of coals, the sum of three shillings; and that all the monies which should be raised by virtue of that act, (the necessary charges of raising, managing, and accounting for the same excepted) should be brought into the receipt of the Exchequer, and should be appropriated and disposed for the building of fifty new churches of stone, and other proper materials, with towers or steeples to each of them, and for purchasing scites of churches, church-yards, and burying-places, in or near the cities of London and Westminster, or the suburbs thereof; and for making such chapels churches as were already built, and capable thereof, parish churches; and for purchasing houses for the habitations of the ministers of the said churches; and for applying the sum of four thousand pounds per annum out of the said duties and impositions towards the repairing and finishing the collegiate church of Saint Peter, Westminster, and the chapels of the same; and also for applying the sum of six thousand pounds per annum out of the said duties and impositions arising by that act, towards the finishing Greenwich Hospital, and the chapel thereunto belonging; and for none other use, intent, or purpose whatsoever: and it was thereby enacted, That there should be erected and built of stone, and other materials, fifty churches, with towers or steeples to each of them, whereof one should be erected in the parish of East Greenwich, in the county of Kent. And whereas in the tenth year of her said late Majesty's reign, another act was made and passed in parliament for-enlarging the time given to the commissioners appointed

9 Ann. c. 22.
10 Ann. c. 11.
& 1 Geo. 1.
stat. 2. c. 23.
See 1 Geo. 2.
stat. 2. c. 8.
f. 3.
Provisions are
made for the
surplus arising
from this act by
5 Geo. 1.
c. 19. f. 42.
& 1 Geo. 2.
c. 8.

1 Geo. 1
stat. 2. c. 23.

9 Ann. c. 22.

pointed by her Majesty, pursuant to the said former act for granting the said duties for building the said new churches, and other purposes therein mentioned, and for giving to the said commissioners further powers for better effecting the same, and for appointing monies for rebuilding the parish church of Saint Mary Woolnoth in the said city of London. And whereas by an act of parliament made and passed in the first year of your Majesty's reign, intituled, An act for making provision for the ministers of the fifty new churches which are to be built in and about the cities of London and Westminster, and suburbs thereof, and for rebuilding and finishing the parish church of Saint Mary Woolnoth, in the said city of London, it was enacted, That for all sorts of coals and culm, which, from and after the twenty seventh day of September, one thousand seven hundred and twenty four, and before the twenty eighth day of September, one thousand seven hundred and twenty five, shall be imported and brought into the port of the city of London, or the river of Thames, within the liberty of the said city upon the same river, there should be paid to his Majesty, his heirs and successors, by way of imposition thereupon, (over and besides all other impositions and duties, according to the rates therein after mentioned; that is to say,) For all such sorts of coals and culm as are usually sold by the chalders, for every chalders thereof, containing thirty six bushels Winchester measure, the sum of three shillings; and for such sort of coals as are sold by the tun, for every tun thereof, containing two hundred weight, the sum of three shillings; and that all the monies which should be raised by virtue of that act, (the necessary charges of raising, managing, and accounting for the same, excepted) should be brought into the receipt of Exchequer, and should be appropriated for and towards the providing due maintenance for the ministers to attend the service of God in the said new churches, and should for that purpose be issued, applied, and disposed, in such manner as should thereafter be directed by parliament: and it was thereby enacted, That the parish church of Saint Mary Woolnoth, and the tower thereof, should be repaired and finished out of the duties granted by the said recited act of the ninth year of the said late Majesty's reign; and that the monies to be imployed for that purpose should be replaced and made good out of and by the monies applicable by virtue of the said act of the tenth year of her said late Majesty's reign, to the rebuilding and finishing the said church, and the tower thereof, as by the said several relations being thereunto respectively had, may more fully appear: and whereas of the said duties of coals and culm, or out of monies lent upon credit of the said several considerable sums, amounting in the whole to one hundred sixty one thousand one hundred seventy and five pounds, sixteen shillings, and seven pence, have been already raised and issued for the buildings, repairs, and other purposes prescribed in or by the said recited acts, and the building of some of the new churches thereby appointed to be built, hath been begun, and several repairs which are thereby directed, have been entered upon, and some scites, cemeteries, burying places and ministers houses have been purchased or contracted for, and other charges have been borne, and payments made, pursuant to the orders of the several commissioners, who from time to time have been intrusted in and for the execution of the powers in the said several acts contained; but the charge of the said buildings and repairs already begun or performed, hath been so excessive, that, over and above the application of the said monies already issued, a great debt is now owing to workmen and others for the same; and it evidently appears, that in case the expence of the said buildings and repairs should proceed and be carried on at or near the same excessive rates, the whole produce of the said duties, during the said time or times to come therein by the said former acts, (though such produce far exceeds the original estimates made for building the said new churches and repairs) will be very deficient for those purposes, and may probably at the end of the said present terms leave a great debt for work and materials, unpaid for: and whereas it is computed or estimated, that the said duties laid by the former acts on coals and culm to be imported, as aforesaid, between Lady Day one thousand seven hundred and nineteen, and the said twenty eighth day of September, one thousand seven hundred and twenty five, may amount in the

to the sum of three hundred and sixty thousand pounds; and in case the present terms in the said duties be enlarged, so as to make up thirty two years, from Lady-day, one thousand seven hundred and nineteen, the said sum of three hundred and sixty thousand pounds may be raised for the purposes before mentioned, as in this act is afterwards provided, upon a particular yearly fund or security in that behalf; and that the sum of five hundred twenty eight thousand three hundred and twenty pounds, one shilling, and nine pence, may be raised by establishing another particular yearly fund, and by such other ways and means as are hereafter in this act provided, for making good the supply granted to his Majesty in this session of parliament in the manner herein-after mentioned; and that the surplusses which shall or may, from time to time, arise by the said duties on coals and culm, over and above so much as shall be sufficient to discharge the payments by this act intended to be charged thereupon, may be reserved for the use of the publick: therefore, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being desirous to pursue your Majesty's pious and gracious intentions for the honour and benefit of the church of England, and advancement of our holy religion, by making provision for raising the said sum of three hundred and sixty thousand pounds in such proportions at a time as shall be needed to be employed, (so far as the same will extend) for or towards the building and finishing of churches, purchasing scites, church-yards, burying places; and houses for ministers, repairing the said collegiate church of Saint Peter, Westminster, and the chapels of the same, finishing Greenwich Hospital, and the chapel thereunto belonging, and making provisions for ministers, according to the true intention of the said former acts of parliament; and being also desirous to make good the supply granted to your Majesty in this session of parliament, by making provision to raise a sum, not exceeding the said sum of five hundred twenty eight thousand three hundred and twenty pounds; one shilling, and nine pence; and being also desirous to have the said surplusses reserved for the use of the publick as aforesaid, do most humbly present to your Majesty the several impositions, rates, and duties herein-after mentioned, and do most humbly pray that it may be, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That for all sorts of coals and culm which, from and after the twenty seventh day of September, one thousand seven hundred and twenty five; and before the feast of the annunciation of the blessed Virgin Mary, which shall be in the year of our Lord one thousand seven hundred and fifty one, shall be imported and brought into the port of the city of London, or the river of Thames within the liberty of the said city upon the same river, there shall be paid to his Majesty, his heirs and successors, by way of imposition thereupon, (over and above all other impositions and duties) according to the rates hereafter mentioned; (that is to say) For such sort of coals and culm as are usually sold by the chalders, for every chalders thereof, containing thirty six bushels Winchester measure, the sum of three shillings; and for such sort of coals as are sold by the tun, for every tun thereof, containing twenty hundred weight, the sum of three shillings.

And it is hereby enacted by the authority aforesaid, That the said respective sums of three shillings for every chalders of coals and culm, and of coals, which from time to time, from and after the feast of the annunciation of the blessed Virgin Mary, one thousand seven hundred and nineteen, and before the said feast of the annunciation of the blessed Virgin Mary, which shall be in the year of our Lord one thousand seven hundred and fifty one, shall be imported or brought into the said port or river within the liberty of the said city, as aforesaid, and payable by virtue of the said acts of the ninth year of her late Majesty's reign, and the first year of this Majesty's reign, and by virtue of this present act, every or any of them,

Coals and culm imported into the port of London, after 27 Sept. 1725, and before 25 March, 1751, to pay, viz. 3 s. per chalders and tun. These duties are made perpetual by 6 Geo. 1. c. 4. sect. 1.

These duties to be under the management of the commissioners of the customs.

9 Ann. c. 22.
1 Geo. 1.
Stat. 2. c. 23.

Duties how to
be levied.

100 chalders
of coals per
ann. for
Chelsea hos-
pital, not
chargeable.

The monies
to be brought
into the Ex-
chequer;
9 Ann. c. 22.
1 Geo. 1.
stat. 2. c. 24.

and appro-
priated for the
uses of this
act.

After 25
March, 1719,
for 32 years,
21,000l. to be
a fund for an-
swering the
principal and
interest of
360,000l.

them, shall from time to time be under the management of the commissioners and officers of his Majesty's customs for the time being, according to such orders and directions as are or shall from time to time be given by the commissioners of the treasury, or any three or more of them now being, or by the high treasurer, or any three or more of the commissioners of the treasury for the time being; and shall or may from time to time be raised, levied, collected, and paid to his Majesty, his heirs and successors, in such manner, method, and form, and at such places, and by such rules, ways, and means, and under such penalties and forfeitures, as are mentioned, expressed, and referred unto in and by any act, law, or statute, acts, laws, or statutes now in force, for raising, levying, collecting, or answering any other duty or duties now payable to his Majesty for or upon any coals or culm whatsoever imported or brought coastwise into the said port of *London*; and that all and every the powers, authorities, penalties, forfeitures, disabilities, articles, rules, and clauses in the same acts, laws, and statutes, or any of them, mentioned or contained, (except such and so much of them, for and concerning which it is otherwise provided in this and the said recited acts, or any of them) shall be of such force and effect, to all intents and purposes, for the raising, levying, collecting, and answering the impositions hereby granted, for and during the said term or time herein-before limited, as if the same were particularly and at large set down and enacted by this act; any former law, custom, or usage whatsoever to the contrary in any wise notwithstanding.

III. Provided, That this act, or any thing therein contained, shall not extend, or be construed to extend, to charge or lay any of the duties or impositions hereby imposed upon such coals (not exceeding one hundred chalders by the year) as shall be brought into the port of *London*, from *Newcastle upon Tyne*, or any other place, for the only use and service of the royal hospital at *Chelsea*; any thing herein contained to the contrary notwithstanding.

IV. And be it further enacted by the authority aforesaid, That all and every such sum and sums of money as shall be raised, collected, or levied by virtue of the said recited act of the ninth year of her said late Majesty's reign, and by virtue of the said recited act of the first year of his Majesty's reign, and by virtue of this present act, every or any of them, of or for the said duties on coals and culm to be imported and brought into the said port of the city of *London*, or the river of *Thames* within the liberty of the said city upon the same river, at any time or times, from and after the feast of the annunciation of the blessed Virgin *Mary*, one thousand seven hundred and nineteen, and before the said feast of the annunciation of the blessed Virgin *Mary*, one thousand seven hundred and fifty one, (the necessary charges of raising, managing, and accounting for the same always excepted) shall from time to time be brought and paid into the receipt of Exchequer; and the same monies (other than such surplus monies as are to be reserved for future disposition by parliament as aforesaid) are and shall be, by force and virtue of this act, appropriated, issued, applied, and disposed to and for the several and respective uses and purposes in and by this present act prescribed and directed, and concerning the same, and to and for none other use, intent, or purpose whatsoever; any former act or acts of parliament, or any appropriation, direction, clause or clauses, matter or thing whatsoever, therein contained to the contrary in any wise notwithstanding.

V. And to the end a good and sufficient fund and security may be established for raising the said sum of three hundred and sixty thousand pounds, in such proportions at a time as shall be needed, for the purposes in this act particularly expressed, of and concerning the same; be it enacted by the authority aforesaid, That yearly and every year, from and after the said feast of the annunciation of the blessed Virgin *Mary*, one thousand seven hundred and nineteen, for and during the term of thirty

two years from thence next ensuing, the full sum of twenty and one thousand pounds, by or out of the monies of or for the said several duties on coals and culm by this act appropriated as aforesaid, shall be and is by this act declared and enacted to be a particular fund and security for answering and paying, as well the principal as the interest of the said sum of three hundred and sixty thousand pounds, in such course, manner, and form, as are hereafter in this act prescribed in that behalf: and the commissioners of his Majesty's treasury now being, and the treasurer and under treasurer of the Exchequer, and commissioners of the treasury of his Majesty, his heirs and successors for the time being, are hereby strictly enjoined and required to cause the said yearly sum of twenty and one thousand pounds to be applied according to this act, out of the duties arising as aforesaid, with preference to any other payments to be made out of the same; any former law or statute to the contrary notwithstanding.

VI. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of his Majesty's treasury, or any three or more of them now being, and the treasurer and under treasurer of the Exchequer, or any three or more of the commissioners of the treasury for the time being, (without any further or other warrant or authority to be sued for, had or obtained in that behalf) from time to time to direct the officers at the receipt of the Exchequer to receive, by way of loan, from any person or persons, natives or foreigners, bodies politick or corporate, willing to make such loan or loans upon credit of the said particular fund of twenty and one thousand pounds *per annum* by this act established as aforesaid, such sum and sums of money as any five or more of the persons appointed, or to be appointed by commission or letters patents under the great seal of Great Britain, shall from time to time, or at any time or times, think necessary, and shall, by writing under the hands of them, or any five or more of them, desire to be raised by way of loan for the buildings, repairs, and other purposes by the said recited acts intended; and to allow interest, not exceeding the rate of four pounds *per centum per annum*, for the forbearance thereof; and that the monies so lent shall not be taxed or assessed by any act of parliament whatsoever; and that such lenders shall have tallies of loan and orders for their repayment, with such interest as aforesaid, out of the said particular fund of twenty and one thousand pounds *per annum*, the principal to be paid in course according to the respective dates of the tallies, and the interest every three months, until the repayment of the principal, so that at the end of every quarter of a year the said interest then due shall be paid, or money sufficient shall be reserved for payment thereof; and the rest of the money of the same particular fund then remaining in the Exchequer shall be issued and applied, from time to time, towards satisfaction of the said principal in course as aforesaid; and so as care be taken, that as the principal be paid off, the interest be proportionably sunk and paid; and that no fee, reward, or gratuity shall be demanded or taken in or for the payment thereof; and that the money of the said particular fund of twenty and one thousand pounds *per annum* shall be liable to satisfy such orders accordingly, without being diverted from the same to any other use, intent, or purpose, upon pain of forfeiting treble damages, with full costs of suit, to the party grieved by the party offending; and that such orders shall be assignable by endorsements thereupon, according to the course in such cases used in the Exchequer; any law or statute whatsoever to the contrary notwithstanding.

VII. And it is hereby enacted, That all the monies to arise by way of loan upon credit of the said particular fund of twenty and one thousand pounds *per annum*, and all the monies of the same fund (except so much thereof as is to be applied for repayment of the principal and satisfaction of the interest of the loans which shall be made thereupon, as aforesaid) are hereby appropriated, and shall be applied for or towards the building and finishing

Money may be raised by way of loan at 4 l. per cent. for building churches, &c.

Tax-free.

To be paid in course.
Interest every three months, &c.

The 21,000 l. per ann. appropriated for building the churches, &c.

finishing of churches, purchasing of scites, church-yards; burying places, and houses for ministers, repairing the said collegiate church of Saint Peter, Westminster, and the chapels of the same, finishing Greenwich Hospital, and the chapel thereunto belonging, making provision for ministers, and other charges relating to the said churches, which were authorized and intended by the said former acts or any of them concerning the same, and to or for none other use, intent, or purpose whatsoever.

Not to exceed
360,000l.

Treasury to
issue such mo-
ney as the
commission-
ers for the
churches shall
think fit, to
the treasurer
in that behalf.

VIII. Provided always, That the principal of such loans, together with the monies (if any such be) which shall be supplied out of the same particular fund itself, for the purposes last mentioned, shall not in the whole exceed the said sum of three hundred and sixty thousand pounds.

360,000l.

IX. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of his Majesty's treasury, or any three or more of them now being, and the high treasurer and under treasurer of the Exchequer, or any three or more of the commissioners of the treasury for the time being, and they are hereby directed and authorized (without any further or other warrant or authority to be sued for, had or obtained, in that behalf) from time to time to issue and pay, or cause to be issued and paid, out of the monies to arise by way of loan upon credit of the said particular fund of twenty and one thousand pounds *per annum*, and out of the monies of the said particular fund of twenty and one thousand pounds *per annum*, (except so much of the same particular yearly fund as is to be applied for the payment of principal and satisfaction of the interest of the loans to be made upon the same as aforesaid) such sum and sums of money as shall be thought meet and necessary by the said commissioners appointed or to be appointed to take care of the said buildings as aforesaid, or any five or more of them, for the buildings, repairs, and other the services last before mentioned; which monies so to be issued as aforesaid shall be paid unto such person or persons, (not being of the number of the said commissioners) for the ends and purposes aforesaid, as his Majesty, his heirs or successors, shall from time to time direct and appoint to be the treasurer or treasurers in this behalf; and shall be received by him or them by way of imprest, and be accounted for only by such treasurer or treasurers; and shall be disbursed, expended, and applied by such treasurer and treasurers respectively, according to such orders and warrants as he or they shall receive from time to time from the said commissioners for the said buildings and repairs, or any five or more of them, for all or any the uses and services before by this or the said former acts prescribed or allowed in that behalf, and not otherwise, or to any other use, intent, or purpose whatsoever; which said treasurer and treasurers respectively shall be accountable in the Exchequer for the same, and shall give such sufficient security as shall be approved by the commissioners of the treasury, or any three or more of them now being, or by the treasurer and under treasurer of the exchequer, or any three or more of the commissioners of the treasury for the time being, before he or they enter upon his or their office, for making such accounts.

Treasurer ac-
countable in
the Exche-
quer, and to
give security.

The produce
of the duties
before 25
March, 1710,
to be applied
in pursuance
of the former
acts.

X. Provided always, and it is hereby enacted by the authority aforesaid, That the produce of the said duties which shall come or be brought into the receipt of Exchequer for such coals or culm, as aforesaid, imported or to be imported before the said feast of the annunciation of the blessed Virgin Mary, one thousand seven hundred and nineteen, shall be issued and applied in such manner as the same ought to have been issued and applied by or in pursuance of the said former acts, or any of them, if this present act had not been made; and if it shall appear, after the application thereof, that any money shall remain unsatisfied for principal or interest upon the register of loans kept at the Exchequer, by virtue or in pursuance of the said act of the ninth and tenth years of her late Majesty's reign, or either of them, then such remainder so unsatisfied shall be paid and discharged out of the first monies to be raised or paid in part of the said sum of three hundred and

9 Ann. c. 22.
10 Ann. c. 11.

sixty thousand pounds; any thing herein contained to the contrary notwithstanding.

XI. And it is hereby enacted, That all such powers, provisos, directions, and clauses contained in the said recited acts of the ninth and tenth years of her said late Majesty's reign, and in the said act of the first year of his Majesty's reign, or in any other act or acts of parliament touching the building and repairing of the said churches, and any other matters and things therein specified, as are now in force, and are not taken away or altered by this present act, shall continue and be in force, to all intents and purposes, as if the same powers, directions, provisos and clauses were repeated and re-enacted in the body of this act.

The powers, &c. in the former acts continued. 1 Geo. 1. stat. 2. c. 23.

XIII. And to the end a good and sufficient fund and security may be settled and established for raising the sum of five hundred and five thousand nine hundred ninety and five pounds, part of the said sum of five hundred twenty eight thousand three hundred and twenty pounds, one shilling, and nine pence, for making good the supply granted to his Majesty in this session of parliament; be it further enacted by the authority aforesaid, That yearly and every year, from and after the feast of the annunciation of the blessed Virgin Mary, one thousand seven hundred and nineteen, for and during the term of thirty two years from thence next immediately ensuing, the full sum of thirty thousand five hundred fifty and nine pounds, and fourteen shillings *per annum*, by or out of the monies of or for the said several duties on coals and culm by this act appropriated, or intended to be appropriated as aforesaid, shall be and by this act is declared and enacted to be a particular fund and security for answering and paying, as well the principal as the interest of the fortunate lots or chances herein-after mentioned, in such course, manner, and form, as are hereafter in this act prescribed in that behalf: and the commissioners of his Majesty's treasury now being, and the high treasurer and under treasurer of the Exchequer, and the commissioners of the treasury of his Majesty, his heirs and successors for the time being, are hereby strictly enjoined and required to cause the said yearly sum of thirty thousand five hundred fifty nine pounds, and fourteen shillings, to be from time to time set apart, issued, and applied according to this act, out of the duties arising as aforesaid; any former law or statute to the contrary notwithstanding.

After Lady-day, 1717, for 32 years, 30,559 l. 14 s. per ann. to be the fund for the fortunate lots.

Anno quinto

GEORGE II. I. Regis.

C A P. XI.

An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs.

WHEREAS the laws already made for preventing the unlawful importing and clandestine running and landing of customable and prohibited goods and merchandizes, have by experience been found to be ineffectual to prevent such illegal practices, whereby his Majesty is greatly defrauded of and in duties, and fair traders, who duly pay duties, are very much discouraged and injured in their trades: and whereas for the better carrying on such private and clandestine trade, divers small vessels, under the burthen of fifteen tons, are generally employed in the undue importing, running, and landing foreign brandy, strong waters, and spirits, contrary to the laws already made and in force: for remedy thereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by authority of the same, That if any foreign brandy, arrack, rum, strong waters, or spirits of any kind whatsoever,

After 25 March, 1719, brandy, &c. imported in

any ship under
15 tons, such
ship forfeited,
&c.

Continued by
2 Geo. 2. c. 28.
from May,
1729, to Sept.
1734.

By 8 Geo. 1.
c. 18. sect 1.
Ships, &c. of
40 tons or un-
der, importing
brandy, &c.
are forfeited.

After 29 Sept.
1719, rum im-
ported in casks
under 20 gal-
lons, forfeited.
For the conti-
nuance of this
clause, see
9 Geo. 1. c. 8.
sect. 8. &
2 Geo. 2. c. 28.
sect. 3.
2 Geo. 2. c. 35.

Unless such
rum were for
the use of the
master, &c.

After 25
March, 1719;
foreign goods
taken in at sea
by any collier,
&c. to be
landed or put
on board any
other vessel
without pay-
ment of the
duties forfeit-
ed; For the conti-
nuance of this
clause, see
9 Geo. 1. c. 8.
sect. 8. &
2 Geo. 2. c. 28.
sect. 3.
and the master
to forfeit tre-
ble the value,
unless in case
of necessity.

Goods not re-
ported, and
found when
clearing the
ship, forfeited.
the package
of such goods
to be opened
on board
without leave

soever, shall, from and after the five and twentieth day of *March*, one thou-
sand seven hundred and nineteen, be imported or brought into *Great Britain*,
or into any port, harbour, haven, or creek thereof, in any ship, vessel, or
boat, under the burthen of fifteen tons, (except only for the use of the
seamen then belonging to and on board such ship, vessel, or boat, not ex-
ceeding one gallon for each such seamen) every such ship, vessel, or boat,
with all her tackle, furniture, and apparel, or the value thereof, shall be
forfeited, and shall and may be seized by any officer or officers of the cus-
toms, and shall and may be proceeded against and recovered in the manner
herein-after mentioned; and after the seizure and condemnation of such
ship, vessel, or boat, the principal officers of his Majesty's customs in the
port or place where the same shall be at the time of condemnation, are
hereby directed to cause such ship, vessel, or boat, to be entirely broke up,
and the materials to be publicly sold to the best advantage, together with
the tackle, furniture, and apparel thereunto belonging, the produce whereof
to be divided as herein-after mentioned.

II. *And whereas rum is now imported in much greater proportions than for-
merly: and whereas the importing thereof in small casks or vessels is many times
done with design that the same may more easily, privately, and clandestinely be
carried off and conveyed without paying the duties: for remedy whereof, be it*
enacted by the authority aforesaid, That if after the twenty ninth day of
September, one thousand seven hundred and nineteen, any rum shall be im-
ported or brought into *Great Britain*, or into any port, harbour, haven, or
creek thereof, in any cask or vessel not containing twenty gallons at the
least, (excepting only for the use of the seamen then belonging to and on
board such ship or vessel) all such rum, or the value thereof, shall be for-
feited; nevertheless if it shall be made appear, to the satisfaction of the
principal officers of the customs at the port of importation, that such rum
is imported in small casks was for the use of the master or seamen belonging
to the ship or vessel in the voyage, or imported by merchants or traders, with-
out fraud or concealment, that then, and in every such case, the said officers
are hereby empowered and directed to admit such rum to an entry, and cause
the duties thereof to be accepted, instead of the forfeiture thereof before
mentioned; any thing herein contained to the contrary notwithstanding.

III. *And be it further enacted by the authority aforesaid, That in case
any foreign goods, wares, or merchandizes, shall, after the five and twentieth
day of March, one thousand seven hundred and nineteen, by any collier, fisher-
boat, or other coasting vessel or boat, be taken in at sea, or out of any ship or
vessel whatsoever, in order to be landed or put into any other ship, vessel, or
boat, within the limits of any port, without payment of the customs and
other duties due and payable for the same, such goods, wares, and merchan-
dizes shall be forfeited, and the master of such collier, fisher-boat, or other
coasting vessel or boat, shall forfeit treble the value of such goods, unless in
case of necessity, which such master shall immediately give notice of, and
make proof before the chief officers of the customs of the first port of the
kingdom where he shall arrive; and the master, purser, or other person tak-
ing charge of the ship or vessel, out of which such goods shall be taken
at sea, unless in case of necessity, as aforesaid, shall forfeit treble the value
of such goods so unshipt; one moiety of which forfeiture to be for the use of
his Majesty, his heirs and successors, and the other moiety to him, her, or
them, who will inform or sue for the same, and shall and may be recovered
in like manner as is herein-after mentioned.*

IV. *And whereas in ships from foreign parts, goods are often found at clear-
ing such ships concealed in false bulk heads between the linings and false knees,
in concealed lockers, in order to their being landed without payment of duties,
that it is almost impossible for officers of the customs to discover them without
having some previous information: for prevention of which fraudulent prac-
tices, be it enacted by the authority aforesaid, That from and after the*

and twentieth day of March, one thousand seven hundred and nineteen, all goods not reported, and found after the clearing the ship by the proper officer or officers of the customs, shall be liable to forfeiture, and such goods shall and may be seized and prosecuted in the manner herein-after mentioned; any law or custom to the contrary notwithstanding.

V. And whereas by an act made in the tenth year of the late Queen's reign, for laying additional duties on hides and skins, vellum and parchment, and new duties on starch, coffee, tea, drugs, and other things, certificates for the discharge of bonds given at the custom-house upon the exportation of coffee or tea, that the same shall not be reloaded in any part of Great Britain, are to be under the common seal of the chief magistrate in such place or places in parts beyond the seas, or under the hands and seals of two known British merchants then being at such place or places, that such coffee, tea, or drugs was there landed; which provision is found insufficient for the security of the revenue of customs against any secret reloading such coffee, tea, or drugs, in some part of this kingdom: and in regard a better provision may be made with respect to such goods exported to Ireland, as is made in the case of tobacco, by an act made in the eighth year of her said late Majesty's reign; be it therefore enacted by the authority aforesaid, That, from and after the first day of May, one thousand seven hundred and nineteen, no such bond given for the exportation of coffee, tea, or other certificate goods exported to Ireland, shall be delivered up, or any drawback allowed for any goods entitled thereto, until a certificate shall be produced under the hands and seals of the collector, controller, and surveyor of the customs of some port in Ireland, or any two of them, where such goods shall be landed, testifying the landing thereof; and for the future the condition of all such bonds, required by law to be given for the exportation of any of the said goods to Ireland, shall be, to produce such certificate in six months from the date thereof (the danger of the seas and enemies excepted;) and in case no such certificate shall be produced within the said time of six months, it shall and may be lawful for the commissioners of the customs in England or Scotland respectively to cause such bonds to be put in suit, unless they shall find sufficient cause to forbear the same; any law, custom, or usage to the contrary notwithstanding.

VI. And whereas the remedies already provided by law, to prevent the reloading goods prohibited to be worn in this kingdom, and foreign goods shipped out for parts beyond the seas, have not been sufficient to put a stop to the fraudulent reloading such goods, to the prejudice of the revenue and the fair traders; be it therefore enacted by the authority aforesaid, That, from and after the five and twentieth day of March, one thousand seven hundred and nineteen, if any such goods shall be unshipped, or put on shore, (unless in case of distress to save the ship from perishing, or in the presence of an officer of the customs) the said goods shall be forfeited; and if the master, purser, or other person, taking care of any ship wherein the said goods shall be laden, shall suffer or permit any of the said goods to be landed or unshipped, (unless as aforesaid) the said master, purser, or other person, taking care of such ship, shall forfeit the value of such goods so unshipped or landed; and the person or persons to whose hands or possession the said goods shall come, after the unshipping or landing thereof, he or they knowing the same to be so unshipped, shall forfeit double the value of the said goods, unless he or they shall make discovery thereof to the principal officers of the customs in six days after the said goods shall so come to his or their hands; provided the said goods shall not have been seized by, or information given thereof to any officer of the customs before such discovery.

VII. And whereas the persons concerned in carrying on the said fraudulent practices do frequently cause the package of such goods to be opened on board the ship, during the time she continues in port, whereby they have a better opportunity to reload the said goods: for the prevention whereof, be it further enacted by the authority aforesaid, That if the package of any such goods shall,

For the continuance of this clause, see

9 Geo. 1.
c. 8. sect. 8.
& 2 Geo. 2.
c. 28. sect. 3.
10 Ann. c. 26.

8 Ann. c. 13.

After 1 May, 1719, no bond for exportation of certificate goods to Ireland to be delivered up, or any drawback allowed, till certificate from the collector, &c. where the goods were landed, &c.

For the continuance of this clause, see
9 Geo. 1. c. 8.
sect. 8. &
2 Geo. 2.
c. 28. sect. 3.

After 25 March, 1719, goods prohibited to be worn here, and foreign goods reloaded, forfeited. Penalty on master or purser.

For the continuance of this clause, see
9 Geo. 1. c. 8.
sect. 8. &
2 Geo. 2.
c. 28. sect. 3.

Penalty on master, &c. permitting the package of such goods to be opened on board without leave.

For the continuance of this clause, see
9 Geo. 1. c. 8.
sect. 8. &
2 Geo. 2.
c. 28. sect. 3.

Ships of 50
tuns, or under,
hovering
on the coasts,
officer may
enter and take
an account of
the lading,
and demand
security in
treble the value
of the
goods.

For the continuance of this clause, see
9 Geo. 1. c. 8.
f. 8. & 2 Geo. 2.
c. 28. f. 3.

Master, &c.
refusing to enter
into bond,

the foreign
goods may be
taken out of
the ship, and
secured, and
custom paid;

and wool or
prohibited
goods forfeited.

Such goods
brought on
shore, bond to
be delivered up.

shall, with the privity or consent of the master, purser, or other persons taking care of such ship or vessel, be opened on board any ship or vessel, or put into other form or package, during the time the said ship or vessel remains in port, without leave of one or more of the principal officers of the port, the said master, purser, or other person, taking care of such ship or vessel, shall forfeit one hundred pounds; and if the said master, purser, or other person taking care of such ship or vessel, shall permit or suffer any of the said goods to be unshipped or landed, or the package of any such goods to be opened, or put into any other form, without leave, as aforesaid, then such master, purser, or other person shall also suffer six months imprisonment, without bail or mainprize.

VIII. *And whereas divers ships and vessels of the burthen of fifty tons, or under, laden with coffee, tea, cocoa nuts, French wrought silks, East India goods, prohibited to be worn in this kingdom, pepper, and other spices, brandy, spirits, and other customable and prohibited goods, pretending to be bound for foreign parts, do frequently lie hovering on the coasts of this kingdom, with intention to run the same privately on shore as opportunity offers, to the great diminution and loss of the revenue, and ruin of fair traders; and by reason of the said vessels so hovering, frequent opportunities are found for carrying on the clandestine trade of exporting wool, and other staple commodities of this kingdom prohibited to be transported:* for the better preventing whereof, be it declared and enacted by the authority aforesaid, That, from and after the five and twentieth day of March, one thousand seven hundred and nineteen, where any ship or vessel of the burthen of fifty tuns, or under, laden with customable or prohibited goods, shall be found hovering on the coasts of this kingdom, within the limits of any port, and not proceeding on her voyage for foreign parts, or to some other port of this kingdom, wind and weather permitting, it shall and may be lawful to and for any officer or officers of his Majesty's customs to go on board every such ship or vessel, and to take an account of the lading, and to demand and take security from the master or other person having or taking the charge or command of such ship or vessel in that voyage, by his own bond by him to be entered into unto his Majesty, his heirs and successors, in such sum or sums of money as shall be treble the value of such foreign goods then on board, with condition that such ship or vessel (as soon as wind and weather, and the state and condition of such ship or vessel doth permit) shall and will proceed regularly on such voyage, and shall land such foreign goods in and at some foreign port or ports; and if such master or other person having or taking the charge or command of such ship or vessel, shall upon such demand refuse to enter into such bond, or having entered into such bond, shall not depart or proceed regularly on such voyage, (as soon as wind, weather, and the state and condition of such ship or vessel shall permit) unless otherwise suffered to make a longer stay by the collector (or other principal officer in his absence, of such port where such ship or vessel shall be, not exceeding twenty days) then, and in either of the said cases, all the foreign goods so on board such ship or vessel shall and may, by any officer or officers of the customs, by direction of the collector or other principal officer as aforesaid, be taken out of and from such ship or vessel, and forthwith brought on shore and secured; and in case the said goods are customable, the customs and other duties shall be paid for the same; and as concerning wool or any prohibited goods, or other goods liable to forfeiture, which may be found on board such ships or vessels at the time of their unlading, as aforesaid, the same are hereby declared to be subject to forfeiture, and the officers of the customs shall and may prosecute the same, as also the ship or vessel in case she shall be liable to condemnation, as in the manner herein-after mentioned.

IX. Provided always, That after such goods are so taken out of such ship or vessel, and brought on shore and secured by such officer or officers, bonds so to be given, as aforesaid, shall be void and delivered up within

any fee or reward for taking or delivering up the same; and such bond not being otherwise discharged, shall on a proper certificate returned under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known *British* merchants upon the place, that such goods were there landed, or upon proof by credible persons that such goods were taken by enemies or perished in the seas, (the examination and proof thereof being left to the judgment of the commissioners of the customs) shall be vacated and discharged.

How bonds not otherwise discharged, shall be vacated.

X. *And whereas altering the package of coffee for exportation hath been found to be prejudicial to his Majesty's customs:* be it therefore enacted by the authority aforesaid, That from and after the five and twentieth day of *March*, one thousand seven hundred and nineteen, no coffee shall be exported but such only as shall be contained in the original bale or package, or in some bale or package containing the same quantity therein, or in some bale or package containing not less than four hundred weight, and the same marks and numbers thereon with which it was first entered at his Majesty's custom-house; excepting only such coffee as shall be exported to his Majesty's plantations or *Ireland*.

Coffee to be exported in the original bale, or in some bale containing the same quantity, or not less than 400lb. &c.

For the continuance of this clause, see

9 Geo. 1. c. 8. f. 8. & 2 Geo. 2. c. 28. f. 3.

Continuation of the several parts of this act.

Further continued by 20 Geo. 2. c. 47.

XI. Provided, and be it further enacted, That so much of this act as relates to the importation of foreign brandy, arrack, rum, strong waters, or spirits, in any ship, vessel, or boat under the burthen of fifteen tun; and so much of this act as relates to such foreign goods, wares, and merchandizes as shall be taken in at sea, and out of any ship or vessel, in order to be landed or put into any other ship, vessel, or boat; and so much of this act as relates to goods not reported, and found after clearing ships; and so much of this act as provides further remedies against relanding goods prohibited to be worn in this kingdom, and foreign goods shipped out for parts beyond the seas; and so much of this act as relates to the opening or altering the package of goods on board ships outward bound; and so much of this act as relates to hovering ships or vessels of the burthen of fifty tuns, or under; and so much of this act as concerns the bales or package in which coffee shall be exported; shall continue and be in force for three years, from the five and twentieth day of *March*, one thousand seven hundred and nineteen, and from thence to the end of the then next session of parliament, and no longer: and so much of this act as relates to rum imported in casks or vessels not containing twenty gallons at the least, shall continue and be in force from the nine and twentieth day of *September*, one thousand seven hundred and nineteen, for three years, and from thence to the end of the then next session of parliament, and no longer; and so much of this act as relates to certificate goods entered in order to be exported for *Ireland*, shall continue and be in force for three years from the first day of *May*, one thousand seven hundred and nineteen, and from thence to the end of the then next session of parliament, and no longer.

XII. *And whereas great quantities of wrought silks, bengals, and stuffs mixed with silk and herba, as also muslins, and other calicoes, of the manufacture of India, China, or East India, are, notwithstanding the laws already made to the contrary, frequently imported from foreign parts, and landed in Ireland, to the prejudice of fair traders:* for the better preventing the same for the future, be it declared and enacted by the authority aforesaid, That none of the before mentioned goods shall, from and after the first day of *May*, one thousand seven hundred and nineteen, be imported into the said kingdom of *Ireland*, from any place or places whatsoever, contrary to the true intent and meaning of this and the former acts, (other than from *Great Britain*) under penalty and forfeiture of all such of the aforesaid goods so imported, or value thereof, as also of the ship or vessel importing the same, with all guns, furniture, ammunition, tackle, and apparel; one moiety to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize, inform, or sue for the same, in any of his Majesty's courts of record

After 1 May, 1719, no East India goods to be imported into Ireland from foreign parts.

Penalty.

Penalty on
officer con-
niving, &c.

record in *Dublin*, in the said kingdom of *Ireland*; and if any officer of officers of the customs in *Ireland* shall willingly or knowingly connive at the fraudulent importation of any of the goods afore-mentioned, contrary to the true meaning hereof, or if any such officer or officers shall take upon him or them to seize any of the said goods, and shall by fraud or collusion desist or delay the prosecution thereof to condemnation, he or they so conniving, desisting, or delaying, shall forfeit and lose the sum of five hundred pounds, to be sued for and divided in the manner aforesaid; and such officer or officers shall also be incapable of holding any office or employment under his Majesty, his heirs and successors.

12 Ann. Stat. 2.
c. 18.

XIII. *And whereas an act was made in the twelfth year of the late Queen, intituled, An act for the preserving all such ships and goods thereof which shall happen to be forced on shore, or stranded upon the coasts of this kingdom, or any other of her Majesty's dominions; wherein is recited, (among other things) That many ships of trade, after all their dangers at sea escaped, have unfortunately near home run on shore, or been stranded on the coasts thereof, and been barbarously plundered by his Majesty's subjects, and their cargoes imbrued; and when any part has been saved, it has been swallowed up by the exorbitant demands for salvage, to the great loss of his Majesty's revenue, and damage of his Majesty's trading subjects; and therefore it is by the said act (among other things) enacted, That such ships, vessels, or goods so to be saved, as therein is mentioned, shall remain in the custody of the officer of the customs or his deputy for the purposes of the said act; and if such goods shall not be legally claimed by the rightful owner within the time therein limited, that then publick sale shall be made thereof, (and if perishable goods, forthwith to be sold) and, after all charges deducted, the residue of the monies arising by such sale, with a fair and just account of the whole, shall be transmitted to his Majesty's exchequer, there to remain for the benefit of the owner; which act was made perpetual by another act of the fourth year of his Majesty's reign made in that behalf: and whereas from the want of express words whereby to subject stranded goods so saved to the payment of customs and other duties, a doubt has arisen, whether such goods are liable to pay the same, to the great loss of his Majesty's revenue, and contrary to the true intent and meaning of the said acts: be it therefore enacted and declared by the authority aforesaid, That all goods, wares, and merchandizes, which, from and after the five and twentieth day of *March*, one thousand seven hundred and nineteen, shall be salvaged out of any ship or vessel that shall happen to be forced on shore, or stranded upon the coasts of this kingdom, (not being wrecked goods, or *Jetsham*, *Flotsham*, or *Lagan*) shall, after charges of salvage and other charges paid as aforesaid, be subject and liable to the payments of the like customs and other duties, with such drawbacks upon exportation, and the like allowances and abatements, as such goods, wares, or merchandizes would, by any law or laws now in force, be liable unto and entitled to have, in case the same were regularly imported; any thing in the aforesaid acts or any other act to the contrary notwithstanding.*

4 Geo. 1.
c. 12.

Goods saved
out of any
stranded ship,
after salvage
and charges
paid, liable to
customs, &c.

1 W. & M.
Sess. 1. c. 32.

XIV. *And whereas in the preamble of the act made in the first year of King William and Queen Mary, for the better preventing the exportation of wool, and encouraging the woollen manufactures of this kingdom, wool, wool-fells, mortlings, shortlings, yarn made of wool, wool-flocks, fullers-earth, fulling-clay, and tobacco pipe-clay, are enumerated; but in the enacting part thereof, which relates to the carrying wool coastwise, wool only is mentioned, and the other enumerated goods left out, whereby frequent opportunities are given for the exportation of them, contrary to the true intent and meaning of the said act: it is therefore hereby enacted by the authority aforesaid, That, from and after the five and twentieth day of *March*, one thousand seven hundred and nineteen, the provision made for preventing the exportation of wool in and by the act before mentioned, is hereby directed and appointed to extend to wool-fells, mortlings, shortlings, yarn made of wool, wool-flocks, fullers-earth, fulling-clay, &c.*

Provisions for
preventing the
exportation of
wool, to ex-
tend to wool-
fells, mort-
lings, &c.

clay, and tobacco-pipe clay aforesaid, carried coastwise; any thing in the said act, or in any other act to the contrary notwithstanding.

XV. And whereas great quantities of silks, callicoes, linens, or stuffs, printed, painted, stained, or dyed, in Great Britain, are exposed to sale without having a mark or stamp to denote the payment of the duties: and whereas such as have been so marked or stamped are frequently shipped off in order to be exported into parts beyond the seas, whereby the person or persons exporting the said goods are entitled to a great drawback; and it hath been found by experience, that great quantities of such goods, after they have been shipped for exportation, have been privately relanded in this realm; and the remedies already provided by law have not been sufficient to obviate a practice so prejudicial to his Majesty, and all fair and honest traders in such goods: be it enacted by the authority aforesaid, That, from and after the first day of May, one thousand seven hundred and nineteen, during the continuance of the said duties, in case any silks, callicoes, linens, or stuffs, printed, painted, stained, or dyed, in Great Britain, shall be found in any place whatsoever, on land or water, without being marked or sealed with a stamp or seal, denoting that the duties have been duly paid or charged, (except on board such ships or vessels on which such goods have been shipped for exportation) the same shall be forfeited, and shall and may be seized by any officer of the customs or excise; and the person or persons in whose custody or possession the goods so seized shall be found, shall for every such offence forfeit the sum of fifty pounds; one moiety of which forfeitures and penalties shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize, inform, or sue for the same in his Majesty's courts of record at Westminster, or in the court of Exchequer in Scotland, wherein no protection or wager of law shall be allowed: provided always, that the goods so recovered shall not be delivered out of the custom-house-warehouse until the same shall be marked or sealed with a proper mark or stamp, to be provided by the commissioners of the customs for that purpose: and they are hereby directed and authorized to provide the same, and to cause the said goods to be stamped therewith accordingly; any law to the contrary notwithstanding.

After 1 May, 1719, painted silks, callicoes, &c. unmarked, forfeited.

Penalty on possessor.

XVI. And whereas in and by an act made in the third and fourth years of her late Majesty's reign, intituled, An act for encouraging the importation of naval stores from her Majesty's plantations in America, it was amongst other things declared and enacted, That every person or persons who should import, or cause to be imported, tar or pitch into this kingdom, directly from any of his Majesty's plantations in America, within the time therein mentioned, he or they importing the same should have and enjoy a reward or premium of four pounds for every tun containing eight (a) barrels, and each barrel gauging thirty one gallons and one half of good and merchantable tar; and the like reward or premium for every tun of good and merchantable pitch, each tun containing twenty gross hundreds, (nett pitch) to be brought in eight barrels; and by another act made the twelfth year of the reign of her said late Majesty, intituled, An act for continuing an act made in the third and fourth years of the reign of her said late Majesty, intituled, An act for encouraging the importation of naval stores from her Majesty's plantations in America; and for the encouraging the importation of naval stores from that part of Great Britain called Scotland to that part of Great Britain called England, the first mentioned act, and every thing therein contained, is continued from the time of the expiration of the same for and during the term of eleven years, and from thence to the end of the next session of parliament: and it is thereby enacted, That the like rewards or premiums shall be allowed on the importation of good and merchantable tar and pitch from North America into any part of South Britain, in such manner as is therein mentioned: and whereas complaints have been made by the commissioners or principal officers of his Majesty's navy, that tar brought from the said plantations is frequently mixed with dross or water, and that dirt or dross is often found in the pitch, whereby the same are unfit for the service of his Majesty's navy: be it therefore

(a) Eighty in the record.

After 29 Sept.
1719, no cer-
tificate to be
made out for
pitch or tar
till freed from
drofs, &c.

Officers of the
customs, be-
fore they
make such
certificate, to
examine the
pitch and tar.

For the conti-
nuance of this
and the follow-
ing section, see
2 Geo. 2.
c. 35. sect. 10.

No fee for ex-
amining, &c.

Penalty on
officer.

Act 22 & 23
Car. 2. c. 16.
to have conti-
nuance dur-
ing such time
as the act of
tunnage and
poundage.
17 & 12 W. 3.
c. 13.

12 Car. 2.
c. 4.

Recital of
10 & 11 W. 3.
c. 10.

fore declared and enacted by the authority aforesaid, That, from and after the twenty ninth day of *September*, one thousand seven hundred and nineteen, no certificate shall be made out in order to allow the premium or reward for any such pitch, until the same be freed from dirt or drofs, or for any such tar that is not fitting to be used for making cordage, and that shall not be freed from drofs and water, and unless such pitch and tar be clean, good, merchantable, and well-conditioned.

XVII. *And whereas by the said last-mentioned acts the person or persons importing such pitch and tar are entitled to the said premium or reward, upon a certificate from the officers of the customs where such pitch and tar is imported: and whereas the said officers have not sufficient authority by the said acts to examine the said pitch and tar so strictly as they ought to do, to enable them in judgment to certify whether the same is good and merchantable:* be it therefore enacted by the authority aforesaid, That it shall and may be lawful for the officers of the customs, before they make any such certificate, to examine the said pitch by opening the heads of the barrels wherein it is imported, sawing of the staves in the middle and breaking the barrel, or so many of them as they find sufficient to make a proof, or by such other means as they shall think proper, to find out and discover whether the said pitch is good and merchantable, not mixed with dirt or drofs; and also it shall and may be lawful to and for the said officers to examine and search the said tar, to find out and discover whether the same is clean, good, merchantable, well-conditioned, and clear of drofs or water, and fit for making cordage.

XVIII. And be it further enacted by the authority aforesaid, That no fee, gratuity, or reward shall be demanded, taken, or received by any officers of the customs for the examining, viewing, or delivering such pitch, tar, or other naval stores, with respect to the premium or reward allowed by the acts afore-mentioned, or for the making or signing a certificate in order to the receiving such premium or reward, under the penalty of the loss of his office; and such officer shall be also incapable of serving his Majesty, his heirs and successors, and shall forfeit the sum of one hundred pounds to such person or persons as will inform and sue for the same, by action of debt, or of the case, bill, suit, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, wager of law, or more than one imparlance shall be granted or allowed.

XIX. *And whereas an act made in the twenty second year of the reign of King Charles the Second, intituled, An act to prevent the planting of tobacco in England, and regulating the plantation trade, was by several subsequent acts continued, and by an act made in the eleventh year of the reign of King William the Third, was to have continuance for the space of seven years from the twenty ninth day of September, one thousand seven hundred, and from thence to the end of the then next session of parliament, which act has been by experience found beneficial to the trade of this kingdom, and the dominions and plantations therein belonging: but some doubt hath arisen, whether the same hath had continuance by the acts for continuing the acts of tunnage and poundage: for obviating which doubt, be it hereby declared and enacted by the authority aforesaid, That the said act of the twenty second year of the reign of King Charles the Second, and every clause therein contained, hath and shall have continuance for and during such time as the act of tunnage and poundage, made in the twelfth year of the reign of the said King Charles the Second, is continued, and no longer.*

XXI. *And whereas by an act of parliament made in the tenth year of the reign of his late majesty King William the Third, intituled, An act to prevent the exportation of wool out of the kingdoms of Ireland and England into foreign parts, and for the encouragement of the woollen manufactures in the kingdom of England, it was enacted, That no person or persons whatsoever from and after the four and twentieth day of June, in the year of our Lord one thousand six hundred ninety nine, should directly or indirectly export, trans-*

ship off, carry or convey, or cause or procure to be exported, transported, shipped off, carried or conveyed out of or from the said kingdom of Ireland into any foreign realm, states or dominions, or into any parts or places whatsoever, other than the parts within the kingdom of England or the dominion of Wales, any the wool, wool-fells, shortlings, mortlings, wool-flocks, worsted, hay or woollen yarn, cloth, serge, bays, kerseys, says, frizes, druggets, cloth-serges, shalloons, or any other drapery stuffs or woollen manufactures whatsoever, made up or mixt with wool or wool-flocks, or should directly or indirectly load or cause to be laden upon any horse, cart, or other carriage, or load or lay on board, or cause to be laden or laid on board, in any ship or vessel in any place or part within or belonging to the said kingdom of Ireland, any such wool or other the matters aforesaid, to the intent or purpose to export, transport, ship off, carry or convey the same, or cause the same to be exported, transported, shipped off, carried or conveyed, out of the said kingdom of Ireland, or out of any port or place belonging to the same, or with intent or purpose that any person or persons whatsoever should so export, transport, ship off, carry or convey the same out of the said kingdom of Ireland into any ports or places, (except as aforesaid) upon pain of forfeiting the said wool and other matters aforesaid so exported, transported, shipped off or carried, conveyed or laden, contrary to the true intent and meaning of that act, and under other the penalties therein mentioned: and whereas it is further enacted by the said act, That it should and might be lawful to and for any person or persons to seize, take, secure and convey to his Majesty's next warehouse all such wool and other the matters aforesaid, as he or they should happen to see, find, know or discover to be laid on board in any ship, vessel, or boat, or to be brought, carried or laid on shore at or near the sea or any navigable river or water, to the intent or purpose to be exported or conveyed out of the said kingdom of Ireland, contrary to the true meaning of that act; and that such person or persons who should happen so to seize, take or secure any of the commodities aforesaid, should be indemnified for so doing to all intents and purposes: but it is not provided by the said act, That the said wool and other the commodities aforesaid, which should be brought, carried or laid on shore at or near the sea, or any navigable river or water, to the intent or purpose to be exported or conveyed out of the said kingdom of Ireland, contrary to the meaning of that act, should be forfeited: for remedy whereof, be it enacted by the authority aforesaid, That, from and after the four and twentieth day of June, in the year of our Lord one thousand seven hundred and nineteen, all such wool, and other the commodities aforesaid, which shall be brought, carried or laid on shore at or near the sea, or any navigable river or water, to the intent or purpose to be exported or conveyed out of the said kingdom of Ireland, contrary to the true meaning of that act, shall be forfeited, and the offender and offenders therein shall be subject and liable to the like forfeitures, pains and penalties, as persons by that act are subject unto for exporting, transporting or shipping of wool, or other the commodities aforesaid, contrary to the true intent and meaning of that act; and that such forfeitures, pains and penalties shall be recovered and distributed as other the pains, penalties and forfeitures in that act are by any law now in force to be recovered and distributed.

After 24 June, 1719, wool laid on shore near the sea to be conveyed out of Ireland into foreign parts, forfeited.

XXII. And whereas an act passed in the first year of the reign of his present Majesty, intituled, An act to prevent the mischiefs by manufacturing leaves or other things to resemble tobacco, and the abuses in making and mixing of snuff; and whereas the provisions made by the said act, so far as relates to snuff, have proved ineffectual by reason of some doubts which have arisen, whether the powers granted by the said act to prevent the mischiefs by manufacturing leaves or other things to resemble tobacco, can be extended to such persons who commit abuses in making and mixing of snuff: be it therefore enacted by the authority aforesaid, That the said recited act made in the first year of the reign of his present Majesty, and all the clauses, rules, directions, powers, matters and things therein contained, shall extend and be in full force against any person or persons who shall, after the five and twentieth day

1 Geo. 1. stat. 2. c. 46.

All the clauses in the act 1 Geo. 1. relating to snuff, to extend to makers, um-

ber, or other
colouring,
fustick, &c.
mixt with
snuff.

day of *March*, one thousand seven hundred and nineteen, make, mix or colour, or shall cause to be made, mixed or coloured, any sort of snuff with any sort of oakers, umber, or any other kind of colouring, (except water tinged with *Venetian* red only) or shall mix or cause to be mixed with any sort of snuff, fustick or yellow ebony, touchwood, or any other sort of wood, or any dirt, sand, or small tobacco sifted from tobacco, commonly called or known by the name of *Tobacco-dust*, as if the said recited act, and all the clauses, rules, directions, matters and things therein contained, had been re-enacted in the body of this present act against the offender or offenders in making, mixing and colouring of snuff as aforesaid; any law, statute, matter or thing to the contrary notwithstanding.

Penalty on of-
ficer making
collusive sei-
zure.

Farther provi-
sions relating
hereto, 12
Geo. 1. c. 28.
sect. 1.

Officer or im-
porter disco-
vering his ac-
complices in
two months,
acquitted.

Reward for
any other dis-
covering in
three months.

Distribution
of forfeitures.

XXIV. *And whereas by reason of the great duties which are payable on several foreign goods and merchandizes, fraudulent practices and combinations may be carried on between the importers and owners of such goods, by themselves or their agents, and the officers of the revenue, in pursuance whereof such goods are seized, and after condemnation, on payment of the King's share of the value at which the same shall be appraised (which value is very often less than the duties) such goods are returned to the importers and owners, or their agents, upon their giving a moderate gratification to the officer, according to the agreement made, whereby his Majesty may be greatly defrauded of his duties:* for prevention whereof, be it enacted by the authority aforesaid, That if any officer of the revenue shall, directly or indirectly, make any collusive seizure of foreign goods, to the intent that the same may escape payment of the duties, he shall not only forfeit the sum of five hundred pounds, but be incapable of serving his Majesty in any office or employment in the revenue; as also the importer and owner of the goods so collusively seized, shall forfeit treble the value thereof; one moiety of which penalties and forfeitures shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform or sue for the same by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of Exchequer in *Scotland*, wherein no essoin, protection, or wager of law, or any more than one imparlance, shall be allowed.

XXV. Provided nevertheless, That if the officer or importer and owner of the goods shall discover such his offence to the commissioners of the customs in *England* or *Scotland* respectively, within two months after the same shall have been committed, so as his accomplice or accomplices in such collusive seizure be convicted thereof, the offender so discovering shall be clearly acquitted and discharged of such his offence.

XXVI. And be it further enacted by the authority aforesaid, That any person, other than the officer of the revenue making such collusive seizure, or the importer and owner of the goods so seized, shall within three months after such seizure discover to the commissioners of the customs in *England* or *Scotland* respectively, any person or persons who shall have been guilty of such fraud, so as such person or persons be convicted thereof, the person so discovering shall receive to his own use one half part of his Majesty's share of what shall be recovered on the conviction of such offender or offenders.

XXVII. And be it further enacted by the authority aforesaid, That all cases touching which no special distribution is provided by this act, one moiety of the several penalties and forfeitures in this act mentioned shall be to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons as shall sue for and prosecute the same by bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or the court of Exchequer in *Scotland*, (except where it is in this act otherwise directed) wherein no essoin, protection, or wager of law shall be allowed.

Anno quinto

GEORGE II. I. Regis.

C A P. XVIII.

An act for recovering the credit of the British Fishery in foreign parts; and better securing the duties on salt.

SECT. VI. **A**ND for the better encouragement of the fishing trade of *Great Britain*, be it enacted by the authority aforesaid, That for all such fish hereafter mentioned as shall be exported from any port or place in *Great Britain* into parts beyond the seas, by any person or persons whatsoever, the rates or sums of money hereafter expressed; that is to say, For every cask or vessel of pilchards or scads, containing fifty gallons, seven shillings; for every hundred of codfish, ling, or hake, (except dried codfish, ling, or hake, commonly called *haberdines*) which shall contain in length fourteen inches, or upwards, from the bone in the fin to the third joint in the tail of every such fish, five shillings; for every barrel of wet codfish, ling, or hake, containing thirty two gallons, two shillings; for every hundred weight of dried codfish, ling, or hake, commonly called *haberdines*, three shillings; for every barrel of salmon, containing forty two gallons, four shillings and six pence; for every barrel of white herrings, containing thirty two gallons, two shillings and eight pence; for every barrel of full red herrings, containing thirty two gallons, one shilling and nine pence; for every barrel of clean shotten red herrings, containing thirty two gallons, one shilling; for every last of dried red sprats, one shilling; and so in proportion for a greater or lesser quantity of all and every the said kinds of fish, shall be paid by the officer appointed to collect the duties on salt in the same port from whence any such fish shall be exported, within thirty days after demand thereof, on a debenture to be prepared by the collector of the customs in the port where such fish shall be entered out for exportation, and verified by the person executing the office of searcher in such port, as to the quantity of fish actually shipped; and that the oath of the exporter or agent be first taken before the principal officers of the said port before the debenture be allowed, (who are hereby required and impowered to give the said oath) that the fish in such debenture mentioned were *British* taken, and actually exported to or for parts beyond the seas, and not relanded, or intended to be relanded in *Great Britain*, for which debenture no fee or reward shall be taken; and in case the officer hereby directed to pay such debenture shall not have sufficient money in his hands to pay the same, then upon certificate hereof by him made, (which certificate he is hereby required to give the party *gratis*, and without delay) the principal commissioners for managing His Majesty's revenue of excise upon salt for the time being, shall be chargeable with the said payment, to be made in course out of the first money in their hands arising out of the said duties upon salt; and the said debentures for fish exported from *Scotland*, shall be paid by the commissioners of the customs or excise in *Scotland* at the option of the merchant, in the same manner as debentures for fish exported are now by law made payable; and any officer neglecting or refusing to pay the said money, or to give such certificate as is here directed, shall forfeit double the sum so to be paid to the partyrieved, to be recovered by action of debt, bill, plaint, or information, wherein no essoin, protection, or wager of law shall be allowed; and that it shall and may be lawful for the officers for the said duties on salt, upon the exportation of any codfish, ling, or hake, and before the same shall be laid on board for exportation, to cut off part of the tail of every such codfish,

Allowances on fish exported.

Officers to cut off part of the tail of codfish, &c. before the exportation,

and to mark
the barrels
wherein pilch-
ards, &c. are.

Such fish re-
landed, for-
feited.

No allowance
for unmer-
chantable fish.

Fish lost or
spoiled before
the ship pro-
ceeds on her
voyage, to be
allowed the
bounty.

ling, or hake, to the intent it may be known that such codfish, ling, or hake hath been exported; and allowances obtained on exportation thereof, in case the same shall be re-landed or re-imported; and also that it shall be lawful, upon the exportation of any pilchards, scads, white herrings, red herrings, salmon, or dried red sprats, and before the same shall be laid on board for exportation, to mark any cask, barrel, or other vessel, wherein any such pilchards, scads, white herrings, red herrings, salmon, or dried red sprats, shall be exported, to the intent it may be known that such pilchard, scads, white herrings, red herrings, salmon, or dried red sprats, have been exported, and allowance obtained on exportation of the same, in case the same be re-landed or re-imported; and that in case any codfish, ling, or hake, or any pilchards, scads, white herrings, red herrings, salmon, or dried red sprats, shall (after the same shall be exported) be fraudulently re-landed in Great Britain, or re-imported, all the said fish so re-landed or re-imported shall be forfeited and lost, and double the value thereof, to be recovered of the importer or proprietor thereof; and that no allowance shall be paid out of the said duties on salt for or on account of the exportation of any fish that shall not be well cured, or shall be unmerchantable.

VIII. And be it enacted by the authority aforesaid, That where any fish, entitled by law to any premium or allowance upon exportation thereof, shall be laden for exportation, and duly entered and past by the proper officer, at any time after the twenty fifth day of March, one thousand seven hundred and nineteen, and the said fish shall be lost or spoiled before the ship's proceeding on her voyage, as aforesaid, then the proper officer of the port or ports where the said fish so lost or spoiled was or shall be entered, shall be obliged, upon due proof thereof made upon oath before any of the chief officers of such port, who have hereby power to administer the same, by the proprietor or proprietors of the said fish, or his or their agents, to make out debentures for the premium or bounty of the said fish, as if the said fish had been actually exported to parts beyond the seas; provided the said fish was sunk in the sea or port where the said ship was lost, or destroyed in the sight of the proper officer where any of the said fish shall come on shore, and that no use be made of the said fish by the proprietor or proprietors, or his or their agents; and that the said officer is hereby required to cause such fish to be burnt, or otherwise destroyed; any thing in this or any other act to the contrary notwithstanding.

3 Geo. 1. c. 4.

XI. And whereas by an act made in the third year of the reign of his present majesty King George, intituled, An act for continuing the duties on malmsey, cyder, and perry, for the service of the year one thousand seven hundred and seventeen; and to authorize allowanees to be made to certain receivers; and to obviate a doubt concerning goods imported from the islands of Jersey, Guernsey, Sark, and Alderney; and to ascertain the duties upon sheep-skins and lamb-skins; and to prevent frauds in the duties upon starch, and for making forth duplicates of Exchequer bills, lottery tickets, and orders, lost and burnt, or destroyed; and for enlarging the time for adjusting claims in several lotteries; and for preventing frauds in the duties on low wines and spirits carried coastwise, it is enacted, That the inhabitants of the islands of Jersey, Guernsey, Sark, and Alderney, shall and may, with or without such certificates and oaths as are therein mentioned, import into any port of Great Britain any goods, wares, or merchandizes of the growth, produce, and manufacture of the said islands, or any of them, without paying any customs, subsidies, or duties for or in respect thereof, except such excise or other duties as are now or shall hereafter, for the time being, be due and payable for the goods of the growth, produce, and manufacture of Great Britain: and whereas it is found by experience, that the indulgence and bounty given by the said act, has been an occasion of tempting many evil-disposed persons to bring in great quantities of French salt from Guernsey, under a pretence that the same was of the produce of that island, by certificates, which are since discovered to be forged,

the great prejudice of the revenue, and the diminution of the trade of the makers of salt in Great Britain: be it enacted by the authority aforesaid, That, from and after the first day of May, one thousand seven hundred and nineteen, all salt imported from any of the said islands shall be liable to the same duties upon the importation thereof as any other foreign salt whatsoever.

XVIII. And whereas by an act of parliament made in the second and third years of the reign of her late majesty Queen Anne, intituled, An act for the better securing and regulating the duties upon salt, it is provided, That in case any ship or vessel should come into any port of England, Wales, or Berwick upon Tweed, from Ireland, or any other foreign part, having on board any quantity of salt, which was taken in only for the necessary provisions of the ship for such voyage, or for curing of fish, it should be lawful for the master of such ship or vessel to land the salt, so as an entry should be made thereof within ten days after his first coming into such port, and the duties paid down or secured for the same before the same or any part thereof should be landed or taken out of any ship or vessel; nevertheless, for want of sufficient penalties to enforce obedience thereto, several masters of vessels, who since the making the said act have imported such salt, have refused or neglected to enter and pay the duties for the salt by them so imported as aforesaid, within the time limited by the said act: be it therefore enacted by the authority aforesaid, That in case any master of any ship or vessel, who shall, after the twenty fourth day of June, one thousand seven hundred and nineteen, import or bring into any port or place of Great Britain, from Ireland or any other foreign part, any quantity of salt which was taken in only for the necessary provisions of the ship for such voyage, or for curing of fish as aforesaid, shall refuse or neglect to enter and pay, or secure the duty for the same, within ten days after his first coming into any such port or place, and before the same or any part thereof shall be landed or taken out of any such ship or vessel, all the salt so imported shall be forfeited and lost, and the master or other person, commander of the ship or vessel wherein any such salt shall be imported, or the owner or importer of such salt, shall likewise forfeit double the value thereof.

XX. And be it further enacted, That all and every master and commander of any ship or vessel whatsoever, that, from and after the four and twentieth day of June, one thousand seven hundred and nineteen, shall transport or carry any foreign salt from Scotland, or any of the islands thereunto belonging, into England, or from any one place or port to any other port or place within the kingdom of Great Britain, shall, before he or they land or deliver such salt on shore, (by him so transported or carried) deliver to the officers for collecting the duties on salt in the said port or place appointed to receive the same, a true particular of the quantity so transported and carried as aforesaid, signed by the officers for collecting the said duties on salt, by the officers of the customs for the port or place from whence the ship or vessel came; and then the master or his mate, or the boatswain of such ship or vessel shall make oath before the commissioners for collecting the said duties on salt, or their officers, some or one of them, (who are by law empowered to administer the same without fee or reward) that to his knowledge there hath not been laid on board or taken into the said ship or vessel any salt since he or they came from such port as aforesaid; and in case a ship or vessel be to deliver one part of her salt at one port, and another at another port or ports, that then the officers for collecting the said duties, and officers of the customs where such salt shall be delivered, shall signify on the backside of the cocquet, Transire, or other warrant, or else by certificate only under the hands and seals of the officers, how much and what quantity of the salt mentioned in the cocquet, Transire, or other warrant, in the port from whence such ship or vessel came, hath been there landed or delivered, upon the penalty of forfeiting double the value of the salt which shall be otherwise delivered, and ten shillings per bushel.

After May 1, 1719, Salt imported from Jersey, &c. shall be liable to the same duties as other foreign salt. 2 & 3 Ann. c. 14.

Foreign salt imported, taken in for necessary provision for the voyage, or for curing of fish, not entered in ten days, forfeited, and double the value.

Master of ship carrying salt from Scotland to England, or coastwise, shall, before landing, give a particular of the salt to the salt officer on oath, &c.

Officers of the
customs or salt
may go on
board any ves-
sel, to see if
there be any
salt there, &c.

Hindring of-
ficer, forfeits
40l.

2 & 3 Ann.
c. 14. Foreign
salt put on
shore before
entry, forfeits
100l.

Distribution
of forfeitures.

General issue.

XXII. *And whereas the importers of foreign salt do, after they come into port, and before they enter and land the same, or proceed further on their voyage to some other port, frequently run salt in boats and other small vessels in the night time; and if the officers discover the same, the persons on board such boats or other vessels not only refuse to suffer the officers to come on board to see if they have any salt in their vessels, but frequently beat and abuse them:* be it enacted by the authority aforesaid, That, from and after the four and twentieth day of June, one thousand seven hundred and nineteen, it shall and may be lawful to and for the officers of the customs, or the officers of the duties on salt, and every of them, to go on board any boat, lighter, or other vessel, lying in any port or place or riding upon the sea coasts, and to search the same, and to see if there be any salt on board, and to seize such salt, in case the same be found in any other vessel than that wherein such salt was imported or brought into the said port or place, unless the same had been duly entred, or the duties paid or secured; and all such salt shall be forfeited and lost, or the value thereof, to be recovered of the master or owner of such boat or vessel, who shall likewise be liable to all other penalties and forfeitures, as if the same had been landed without entring or payment of the duty; and every person or persons who shall obstruct or hinder any officer or officers in going on board any such boat or vessel and searching the same, shall, for every such offence, forfeit and lose the sum of forty pounds.

XXIV. *And whereas the importers of foreign salt do frequently run the same on shore without entry or payment of duty; which evil practice might in a great measure be prevented, if more suitable penalties were provided for discouraging the same:* be it therefore enacted by the authority aforesaid, That in case any foreign salt shall be landed or put on shore before due entry be made thereof with the collector or officer appointed for the said duties on salt in the port or place where the same shall be imported, or before the duty thereon be fully satisfied and paid, or without a warrant for the landing thereof, every person who shall land or put the same on shore, or convey the same from the shore when landed, or be aiding or assisting therein, shall, over and above the penalties already given by law for such offence, forfeit and lose the sum of one hundred pounds.

XXVI. And be it further enacted by the authority aforesaid, That all penalties and forfeitures given by this act, or any other law relating to the duties upon salt, (except where it is otherwise directed by this act) shall be distributed in manner following; (that is to say) one moiety thereof to his Majesty, his heirs and successors, and the other moiety to the officer and officers who shall seize, sue, or inform for the same, to be sued for, recovered, and levied in such manner and form, and with such power of mitigation, as any fine, penalty, or forfeiture may be sued for, recovered, levied, and mitigated by any law of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster; and all and every officer and officers for the said duties on salt, are hereby authorized and impowered to seize all salt and other things which by this or any other act or law relating to the duties on salt, are declared to be forfeited.

XXVII. And be it enacted by the authority aforesaid, That if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed, in pursuance of this or any other statute relating to the duties upon salt, or the powers thereby given, he or they shall or may plead the general issue, and give this act and the special matter in evidence for his defence; and if upon trial a verdict pass for the defendant or defendants, or the plaintiff or plaintiffs become nonsuit, discontinue, or forbear prosecuting the said actions, then such defendant or defendants shall have double costs to him or them awarded against such plaintiff or plaintiffs, which costs he shall have remedy, as in other cases where costs are by law given to defendants.

Anno quinto

GEORGE II. I. Regis.

C A P. XIX.

An act for redeeming the fund appropriated for payment of the lottery tickets which were made forth for the service of the year one thousand seven hundred and ten, by a voluntary subscription of the proprietors into the capital stock of the South Sea company; and for raising a sum of money to pay off such debts and incumbrances as are therein mentioned; and for appropriating the supplies granted in this session of parliament; and to limit times for prosecutions upon bonds for exporting cards and dice.

Most gracious Sovereign,

WHEREAS by an act of parliament made and passed in the eighth year 8 Ann. c. 4. of the reign of her late majesty Queen Anne, of blessed memory, intituled, An act for continuing part of the duties upon coals, culm, and cynders, and granting new duties upon houses having twenty windows or more, to raise the sum of fifteen hundred thousand pounds, by way of a lottery, for the service of the year one thousand seven hundred and ten, it was enacted, That, for and during the term of thirty two years, which commenced from the twenty ninth day of September, in the year of our Lord one thousand seven hundred and ten, there should be raised, levied, collected, and paid to her said Majesty, her heirs and successors, for and upon all coals, culm, and cynders therein expressed, (except charcoal made of wood) the several and respective additional or new impositions, rates, duties, and sums of money in that act particularly mentioned; and for and upon every dwelling house inhabited, that then was, and thereafter should be erected or built within the kingdom of Great Britain, having twenty windows or more, the several new duties in that act expressed: and it was thereby enacted, That yearly and every year, during the said term, the sum of one hundred thirty five thousand pounds by or out of the monies to arise from the said several and respective duties, and to be brought into the receipt of the Exchequer, in case the same should extend thereunto, should be the whole and entire yearly fund; and in case all the monies arising into the Exchequer of or for the said duties, should not amount to one hundred and thirty five thousand pounds per annum, then the monies so arising, so far as the same would extend, should be paid out of the yearly fund for and towards answering or paying the annuities therein after mentioned; and in case the said duties should at any time or times appear to be so deficient or low in the produce of the same, as that within any year the said monies arising into the Exchequer for or upon account of the said duties, should not amount to so much as one hundred thirty five thousand pounds, or to so much as should be sufficient to discharge and satisfy all the annuities by that act appointed or intended to be paid, within or for the same year respectively, That then and so often, and in every such case, so much as should be wanting to make up the said fund for every year or any such year, should be supplied and made good, from time to time, out of the first aid to be granted by parliament next after such deficiencies should appear, and should from time to time be transferred thereunto as soon as the same should be granted: and it was thereby enacted, That it should and might be lawful for any person or persons, natives or foreigners, bodies politick or corporate, to contribute for or towards advancing the sum of fifteen hundred thousand pounds therein mentioned, by paying at or before the first day of September, one thousand seven hundred and ten, to the receiver or receivers to be appointed for that purpose, the sum of ten pounds, or divers entire sums of ten pounds upon that act, for which he, she,

Farther provisions made concerning the matters in this act, by 6 Geo. I. c. 4. § 10. & 11. s. 49.

2 Ann. c. 4.

or they, for thirty two years, should be entitled to receive a share or dividend of the said yearly fund; and that lottery tickets should be prepared and drawn, and the shares of the adventurers in the said fund should be determined and ascertained in the manner thereby prescribed, as by the said act, relation being thereunto had, may more largely appear: and whereas the sum of fifteen hundred thousand pounds was contributed upon the said act, and the annuities payable out of the said fund by virtue thereof, do amount as is herein-after mentioned; (that is to say,) to the sum of thirty two thousand six hundred twenty five pounds per annum, payable half-yearly, to wit, at Lady-day and Michaelmas, by equal portions, or within twenty days after every such feast day, in respect of the fortunate tickets; and to the sum of one hundred and two thousand three hundred seventy three pounds, and twelve shillings per annum, payable at Michaelmas yearly, or within twenty days after the same feast day, in respect of the tickets which did not prove to be fortunate upon drawing of the said lottery, pursuant to the said act: and whereas other tickets, commonly called pay tickets, directed by the said act, have been made forth for payment of the said respective annuities at the respective times before mentioned, and all the said annuities payable out of the said fund are satisfied until and for the feast of Saint Michael the Archangel, in the year of our Lord one thousand seven hundred and seventeen, and no further; and the sum of one hundred sixty eight thousand seven hundred forty eight pounds, and five shillings, is due and in arrear thereupon, by computing the same annuities for one year and a quarter of a year from the said feast of Saint Michael the Archangel, one thousand seven hundred and seventeen, until and for the feast of the birth of our Lord Christ, one thousand seven hundred and eighteen: and whereas the capital or joint stock of the governor and company of merchants of Great Britain, trading to the South Seas and other parts of America, and for encouraging the fishery, doth now amount to the sum of ten millions, and in respect thereof a yearly fund of five hundred thousand pounds is payable to the said governor and company, after the rate of five pounds per centum per annum, besides a yearly sum of eight thousand pounds, for or towards the charges of the said governor and company for management, subject nevertheless to such provisos and powers of redemption, as are contained in one act of parliament of the third year of your Majesty's reign, made (amongst other things) for redeeming the yearly fund of the South Sea company, being then after the rate of six pounds per centum per annum, and settling on the said company a yearly fund after the rate of five pounds per centum per annum, redeemable by parliament, as by the several acts of parliament, whereupon the said capital or joint stock, and the said yearly fund of five hundred thousand pounds, and the said yearly sum of eight thousand pounds, and the said powers of redemption, are grounded, relation being thereunto severally had, may more fully appear: and whereas the corporation of the said governor and company of merchants of Great Britain, is willing (upon such terms, conditions and encouragements, as are hereafter in and by this act provided and enacted) to permit and every or any such persons as are, or at any time before the twentieth day of June, one thousand seven hundred and nineteen, shall be the proprietors of the said lottery annuities, or any of them, for the residue of the said term of thirty two years; (that is to say,) for twenty three years and three quarters of a year, to be reckoned from the feast of the birth of our Lord Christ, one thousand seven hundred and eighteen, (in case such proprietors, or any of them, do think fit) to subscribe his, her, or their right, property and interest, for and during all such remaining time or term of, and in every or any such annuity annuities, and of and in all his, her, or their said pay tickets for the same, during such residual time or term, into a book or books to be provided, as hereafter in this act is directed, at the rate of eleven years purchase and a half, that he, she, or they so subscribing, for every twenty shillings per annum so subscribed for the said time or term of twenty three years and three quarters of a year, shall have and be entitled to eleven pounds and ten shillings in the capital joint stock of the said company, when the said capital or joint stock shall

increased, according to the purport and true meaning of this act, and proportionally for any greater or lesser annuities which shall be so subscribed; and the said corporation is also willing (upon the said terms, conditions, and encouragements herein-after mentioned) to permit all and every, or any such persons as are, or at any time before the said twentieth day of June, one thousand seven hundred and nineteen, shall be proprietors of the said sum of one hundred sixty eight thousand seven hundred forty eight pounds and five shillings, computed to be in arrear, as aforesaid, or any part thereof, to subscribe the same into the said book or books, so that every such subscriber, for the sum so subscribed in part of the said sum of one hundred sixty eight thousand seven hundred forty eight pounds, and five shillings, shall have and be entitled to the like sum in the said increased capital stock of the said company, according to the purport and true meaning of this act: and, in order to raise money to be applied towards discharging the principal and interest of such national debts and incumbrances as were incurred before the twenty fifth day of December, one thousand seven hundred and sixteen, declared to be national debts, and provided for by acts of parliament, the said corporation is also willing to advance and pay the sum of seven hundred seventy eight thousand seven hundred and fifty pounds, or so much thereof as is herein-after limited and appointed, at such times, and by such proportions at a time, as are herein-after mentioned, subject nevertheless to such deductions, defalcations, and abatements to be made out of the same, as are herein-after in and by this act allowed: now we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being desirous that the proprietors of the said lottery annuities, and the said arrearages thereof, (if they or any of them so think fit) may be permitted voluntarily to subscribe the same into the stock and increased stock of the said company, as aforesaid; and that the said sum of seven hundred seventy eight thousand seven hundred and fifty pounds, or so much thereof as shall be payable by the said company in pursuance of this act, may be applied towards discharging the principal and interest of such national debts and incumbrances as were incurred before the twenty fifth day of December, one thousand seven hundred and sixteen, declared to be national debts, and provided for by acts of parliament; and being willing to give suitable encouragements to the said corporation in consideration thereof, do most humbly present to your Majesty the several impositions, rates, and duties herein-after mentioned, and do humbly pray your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That all such several and respective impositions, rates, and duties for and upon all coals, culm, and cynders, and for and upon every dwelling house inhabited, that now is or hereafter shall be erected or built within the kingdom of Great Britain, having twenty windows or more, as were granted, imposed, continued, or directed by the said act of the eighth year of her said Majesty's reign for the term or terms of years therein mentioned (except as herein is excepted) shall continue, and be paid and payable to his Majesty, his heirs and successors, for ever, for the purposes in this act prescribed and directed; and shall be raised, levied, collected, and paid to his Majesty, his heirs and successors, in the same manner, and method and form, and at such places, and by such rules, ways, and means, and under such penalties, forfeitures, and disabilities, as are mentioned, expressed, or referred unto, in the said recited act of the eighth year of her said late Majesty's reign; and that all the powers, authorities, rules, directions, penalties, forfeitures, disabilities, clauses, matters and things whatsoever, contained in the said act of the eighth year of her said late Majesty's reign, or thereby referred unto, now being in force for raising, collecting, levying, recovering, answering, paying, and accounting for the said several impositions, rates, duties, and sums of money, as well upon coals, culm, and cynders, as upon houses having

Proprietors of lottery tickets 8 Ann. may (if they think fit) subscribe the same into the South Sea stock.

The sum of 778,750l. to be applied to discharge national debts incurred before 25 Dec. 1716.

Duties on coals and houses 8 Ann. c. 4. made perpetual.

These duties how to be raised.

8 Ann. c. 4.

ing twenty windows or more, during the term or terms aforesaid; (except as is before excepted) shall be revived, and be for ever continued, practised, and put in execution, for raising, collecting, levying, recovering, answering, paying, and accounting for the said several impositions, rates, and duties, by this act intended to be continued and made perpetual, for the purposes in and by this act prescribed and directed, in the same manner, and as fully and effectually, as if the same powers, authorities, rules, directions, penalties, forfeitures, disabilities, clauses, matters, and things, were particularly and at large set down and re-enacted in this act; the said act of the eighth year of her late Majesty's reign, or any other law or statute to the contrary notwithstanding; nevertheless, the said several impositions, rates, duties, and sums of money by this act intended to be continued and made perpetual, as aforesaid, shall be subject to such provisos and powers of redemption, as are hereafter in and by this act contained and prescribed of and concerning the same.

The money to be paid into the Exchequer.

II. And be it further enacted by the authority aforesaid, That all the monies arising of or for the said impositions, rates, and duties hereby intended to be continued and made perpetual, subject to such redemption as aforesaid, (except the necessary charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same) shall, from time to time, be brought into the receipt of the Exchequer for the uses and purposes in this act prescribed; and shall, from time to time, be fairly and distinctly entred and registred in one or more book or books to be kept in the offices of the auditor of the receipt, and clerk of the pells, severally, for that purpose, to which all persons concerned, at all seasonable times, shall have free access without fee or charge.

All the monies of these duties, after Christmas, 1718, appropriated.
8 Ann. c. 4.

Penalty on Exchequer officers misapplying.

If all the annuities, &c. be not subscribed by 20 June, 1719, company to advance propor-

III. And it is hereby also enacted, That all the monies which, from and after the said feast of the birth of our Lord Christ, one thousand seven hundred and eighteen, shall be brought into the Exchequer, or shall be then remaining there, of or for the said several impositions, rates, and duties, by this and the said former act of the eighth year of her late Majesty's reign, or either of them, granted or continued, as aforesaid, (except the necessary charges of issuing and applying the said monies to the uses and purposes by this act intended and directed, and rendering the accounts thereof, and after paying, or reserving in the Exchequer monies sufficient to pay, all arrears of the said pay tickets due, at and for or before the feast of Saint Michael the Archangel, one thousand seven hundred and seventeen) shall be and are hereby appropriated, and shall be issued and applied to and for the satisfaction of such several and respective payments as are by this act directed, in their due order, method, and form, and with such preferences, and subject to such redemptions, as are in and by this act prescribed of and concerning the same respectively, and without any fee or charge whatsoever to be demanded of, or paid by the respective persons or corporations who are to receive the said monies; and that the respective officers of the Exchequer who shall make any delay in issuing or paying of the same, or shall be guilty of diverting or misapplying any of the said monies, contrary to this act, for any such offence shall be forejudged from their respective offices or places, and be rendered incapable to serve his Majesty, his heirs or successors in any office or employment of trust or profit whatsoever, and shall also be liable to pay double the value of any sum or sums of money so delayed, diverted, or misapplied, to the party grieved; to be recovered by action of debt, or upon the case, bill, suit, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, wager of law, or more than one imparlance, shall be granted or allowed.

XIII. Provided always, and it is hereby declared and enacted by the authority aforesaid, That if all the said lottery-annuities for the said term of twenty three years and three quarters of a year, and all the said arrearages, computed to amount to one hundred sixty eight thousand seven hundred forty eight pounds, and five shillings, as aforesaid, shall not,

or before the said twentieth day of June, one thousand seven hundred and nineteen, be subscribed as aforesaid, to be converted into stock at the respective rates aforesaid, pursuant to the purport and true meaning of this act, then the said corporation shall be obliged, by virtue of this act, to advance and pay into the said receipt of Exchequer so much of the said sum of seven hundred seventy eight thousand seven hundred and fifty pounds, for the purpose last mentioned, as shall bear proportion to the lottery annuities and arrearages so to be subscribed at the respective rates aforesaid, and no more; (that is to say,) as the sum of one million seven hundred twenty one thousand two hundred and fifty pounds, being the computed value of all the said lottery annuities and arrearages, is to the said sum of seven hundred seventy eight thousand seven hundred and fifty pounds, so the value of the said lottery annuities and arrearages which shall be actually subscribed, being computed at the rates aforesaid, shall be to the sum which the said corporation shall advance, for and towards paying off the said debts and incumbrances; and that such of the said lottery annuities and arrearages as shall not be subscribed to be converted into stock as aforesaid on or before the said twentieth day of June, one thousand seven hundred and nineteen, shall be paid and payable out of the produce of the said duties, at such times and in such manner and course of payment, as the same ought to have been paid, if this act had not been made.

tionally to the annuities subscribed.

Annuities not subscribed to be paid out of the produce of the duties.

XV. And whereas by the said act of the third year of his Majesty's reign for redeeming the then fund of the said corporation, it is enacted, That if at any time or times the produce of the duties and revenues therein mentioned should be so low or deficient, as that the money arising thereby at the Exchequer should not extend or be sufficient, according to that act, to pay and discharge, or to complete the payment at the end of any quarter of a year, of all the money which should be then due, as well for or upon the above mentioned yearly fund of five hundred thousand pounds and the above mentioned yearly sum of eight thousand pounds, then and so often, and in every such case, the deficiency of any such quarter should and might be supplied out of the overplus monies of the said duties and revenues arising in any subsequent quarter; and in default thereof by the space of half a year, then all and every such deficiency and deficiencies should be supplied and made good, from time to time, by or out of the general yearly fund by another act of that session of parliament established, or intended to be established, for redeeming the duties and revenues then charged or chargeable in and by several lottery acts of the ninth and tenth years of her said late Majesty's reign, and certain annual payments out of the hereditary excise in the said act of that session mentioned, or out of money to be raised at the Exchequer for purchasing an annuity or annuities after a rate not exceeding five pounds per centum per annum, for every such deficiency; which annuity or annuities should, by virtue of the said act, be charged on the said general yearly fund, and be payable and transferrable at the bank of England, as other annuities payable out of the said general yearly fund were intended by the said other act of the said session to be payable and transferrable until the redemption thereof by parliament, as by the said act of the third year of his Majesty's reign for redeeming the then fund of the said corporation may more fully appear: now it is hereby further provided, declared, and enacted, That, out of the first payment of the said sum of seven hundred seventy eight thousand seven hundred and fifty pounds, or of the said proportional part thereof, to be paid by way of advance into the Exchequer as aforesaid, so much as at the twenty fourth day of June, one thousand seven hundred and nineteen, shall be deficient to make good the sums then incurred and grown due for or upon the said yearly fund of five hundred thousand pounds, and for or upon the said yearly sum of eight thousand pounds, mentioned in the said former act, and for and upon the additional or increased yearly fund and yearly sum by this act intended to be paid to the said company, or such part of the same deficiencies as shall bear proportion to the value of the lottery annuities and arrearages which shall

How deficiencies shall be made good.
3 Geo. 1. c. 9.

3 Geo. 1. c. 7.
9 Ann. c. 6,
25.
10 Ann. c. 19,
26.

3 Geo. 1. c. 9.

shall be actually subscribed as aforesaid, at the rates before mentioned, pursuant to this act, shall and may be deducted, defalked, and recouped for or towards satisfying and making good the said deficiencies of the said yearly funds and yearly sums so growing due at or before the said twenty fourth day of June, one thousand seven hundred and nineteen; and that out of each subsequent payment of the said sum of seven hundred seventy eight thousand seven hundred and fifty pounds, or of or for the said proportional part thereof, to be paid by way of advance into the Exchequer as aforesaid, so much as at and for the quarter day next preceding the respective times hereby limited, for making those subsequent payments respectively, shall be deficient to make good the sums then incurred and grown due for or upon the said yearly funds and yearly sums by this and the said former act payable to the said corporation, such part of the same deficiencies as shall bear proportion to the value of the lottery annuities and arrearages which shall be actually subscribed as aforesaid, at the rates before mentioned, pursuant to this act, shall and may be deducted, defalked, and recouped for or towards satisfying and making good the said deficiencies of the said yearly funds and yearly sums so growing due at or upon the quarter day next preceding the respective times by this act prescribed for making each subsequent payment by the said corporation as aforesaid.

The additional annuity, &c. to be charged on the duties on coals and houses.

XXI. And it is hereby enacted, That as well the said additional annuity or yearly fund, after the rate of five pounds *per centum per annum*, to be computed upon the said additional stock, to be adjusted and determined, as aforesaid, as also the said additional yearly sum of two thousand pounds, or such lesser proportional sum, to be allowed to the said corporation for charges of management, as aforesaid, shall be, and the same by force and virtue of this act are charged and chargeable upon, and made payable out of the monies from time to time arising at the receipt of the Exchequer of or for the said duties upon coals, culm, and cynders, and of and for the said duties on houses, at such times, and in such course, method, and form, as are before in this act prescribed in that behalf.

How the deficiency of any quarter shall be supplied, &c.

3 Geo. 1. c. 9.

8 Ann. c. 4.

XXIII. And it is hereby declared and enacted by the authority aforesaid, That if at any time or times after the twenty fifth day of December, one thousand seven hundred and nineteen, the produce of all the duties and revenues by the said act of the third year of his Majesty's reign, for redeeming the then yearly fund of the said corporation, and the proportion of the duties and revenues by the said act of the eighth year of her said late Majesty's reign, granted and continued, and by the said acts, and this act, or any of them, appropriated or intended for payment of the whole united yearly fund and yearly sums intended by this and the said last mentioned act of the third year of his Majesty's reign, to be paid to the said governors and company, and their successors, shall be so low or deficient in the payment thereof into the Exchequer, as that the same shall not be sufficient to pay and discharge, or to compleat the payment at the end of any quarter of a year, of all the monies which shall be then due and payable to the said corporation, as well for and upon the said present yearly fund of five hundred thousand pounds, and the said yearly fund of eight thousand pounds as upon the said increased yearly fund of the said corporation, after the rate of five pounds *per centum per annum*, for their additional stock as aforesaid, and for and upon the increased yearly sum of two thousand pounds, or such lesser proportional part thereof, as aforesaid, to be paid for charges of management, shall not extend or be sufficient for those purposes, then and so often as in every such case, the deficiency of any such quarter shall and may be supplied out of the overplus monies of the said duties and revenues, or any of them, arising in any subsequent quarter; and in default thereof by the space of half a year, then all and every such deficiency and deficiencies shall be supplied and made good, from time to time, by or out of the said general yearly fund by the said other act of the third year of his Majesty's reign.

Majesty's reign, established or intended to be established, as aforesaid, of out of money to be raised at the Exchequer for purchasing an annuity or annuities after a rate not exceeding five pounds *per centum per annum*, for every such deficiency; which annuity or annuities shall, by virtue of this act, be charged on the said general yearly fund, and be payable and transferrable at the bank of *England*, as other annuities payable out of the said general yearly fund are intended by the said other act of the third year of his Majesty's reign to be payable and transferrable, until the redemption thereof by parliament; and if at any time or times any such deficiency shall be paid to the said corporation by such annuity or annuities charged on the said general yearly fund, the discount of such annuity or annuities which shall be necessary for converting the same into ready money, (if any such discount shall happen) shall, by order of the commissioners of the treasury, or three or more of them, or high treasurer for the time being, be satisfied to the said corporation out of the same general yearly fund, or out of money to be raised at the Exchequer for purchasing a like annuity or annuities at the same rate, to be charged on the same general yearly fund, and to be payable and transferrable as aforesaid, until the redemption thereof by parliament: and for the better and more regular payment of all monies intended by the said act of the third year of his Majesty's reign, for redemption of the then yearly fund of the said corporation, to be paid to the same, subject nevertheless to such redemption, as aforesaid, the commissioners of the treasury, or the high treasurer for the time being, are hereby empowered and required to sign and issue out such order and orders for payment of all such sum and sums of money as by this or the said last mentioned act are or shall become due and payable to the said corporation, and also for raising out of and upon the said general yearly fund established by the said recited act of the third year of his Majesty's reign, so much as shall be requisite and necessary to pay to the said corporation all such deficiency and deficiencies as are in and by this act directed to be paid to them; and after signing such order or orders the same shall be firm, good, valid, and effectual in law, according to the purport and true meaning thereof, and of this act, and shall not be determinable by or upon the death and removal of any commissioner or commissioners of the treasury, or high treasurer, or under treasurer for the time being, or by or upon the determination of the power, office, and offices of them, or any of them; nor shall any commissioner of the treasury, or high treasurer for the time being, have any power to revoke, countermand, or make void such order or orders so signed, as aforesaid.

3 Geo. 1. c. 7.

XXIV. And be it further enacted by the authority aforesaid, That if at any time or times the produce of the said duties on coals, culm, and cynders, and of the said duties on houses, shall be so low and deficient as that at the end of any year (reckoning the same to end at *Michaelmas* yearly) the proportion of the said yearly fund of one hundred thirty five thousand pounds, applicable by this act for or towards the discharging of the said subscribed pay tickets then payable, shall not be sufficient for that purpose, then every such deficiency shall be supplied and made good, from time to time, out of the first aid to be granted in parliament, next after such deficiency shall appear, and shall, from time to time, be transferred thereunto, as soon as the same shall be granted, according to the purport and true meaning of the said former act in that behalf.

How the deficiency of any year shall be supplied.

XXV. Provided always, and be it further enacted, That in case there shall be any surplus or remainder of the monies arising by the said duties on coals, culm, and cynders, and the said duties on houses, at the end of any year, (reckoning the same to end at *Michaelmas* yearly) after all the said yearly and other sums directed or authorized by this act, and then or before the time incurred and become due or in arrear, shall be fully satisfied, and discharged, or money sufficient shall be reserved for that purpose, such

All annual surplusses to be reserved for the use of the publick.

such surplus or remainder shall from time to time be reserved for the use of the publick, and shall not be issued or disposed but by authority of parliament.

Company to
continue a
body politick,

and to enjoy
all their pri-
vileges, &c.

subject to the
power of re-
demption.

On one year's
notice after
24 June, 1723,
and on repay-
ment, &c. the
yearly fund of
500,000 l. and
the additional
yearly fund,
&c. to cease.

If notice be
given by par-
liament after
24 June, 1723,
for redemp-
tion, and pay-
ment be made
(not less than
2,000,000 l.)
then so much

XXXI. And it is hereby declared and enacted by the authority aforesaid, That the said governor and company of merchants of *Great Britain*, and their successors for ever, shall remain, continue, and be one body corporate and politick, by the name of The governor and company of merchants of *Great Britain* trading to the *South Seas*, and other parts of *America*, and for encouraging the fishery, and shall have, hold, receive, and enjoy the said yearly fund of five hundred thousand pounds, and the said additional yearly fund, after the rate of five pounds *per centum per annum*, to be added thereunto (by way of increase) as aforesaid; and the said yearly sum of eight thousand pounds, and the yearly annuity of two thousand pounds, or such proportional part thereof as aforesaid, to be added thereunto, (by way of increase for management) pursuant to this act, until the said yearly funds and yearly sums shall respectively be redeemed according to this act; and shall have, hold, and enjoy all their forts, factories, acquisitions, lands, tenements, hereditaments, sole benefit of trade in and to the *South Seas* and elsewhere, with a perpetual succession, and all abilities, capacities, powers, authorities, franchises, exemptions, privileges, profits, and advantages whatsoever, whereunto the said governor and company are or before the making of this act were entitled by any act or acts of parliament, grant, or charter now in force, (all which are by this act ratified, confirmed, and made effectual to them and their successors) freed and discharged of and from all former provisos, powers, acts, matters, and things whatsoever for redeeming, determining, or making void the same, or any of them; subject nevertheless to the several and respective provisos and powers of redemption of the said yearly funds and yearly sums hereafter in this act contained.

XXXII. Provided also, and it is hereby enacted by the authority aforesaid, That upon one year's notice to be given by authority of parliament at the feast of the nativity of Saint *John* baptist, which shall be in the year of our Lord one thousand seven hundred and twenty three, or at any of the said quarterly feast-days after the said feast of the nativity of Saint *John* baptist, one thousand seven hundred and twenty three, and upon repayment by parliament to the said governor and company of merchants of *Great Britain*, of the whole sum whereof the said capital stock of ten millions, with the said stock to be added thereunto, (by way of increase as aforesaid) shall then consist, according to such notice, without deduction, discount, or abatement whatsoever to be made out of the same, or any part thereof, and upon payment of all arrears of the said yearly fund of five hundred thousand pounds, and of the said additional fund, after the rate of five pounds *per centum per annum*, to be added thereunto by way of increase as aforesaid, and of the said yearly sum of eight thousand pounds, and of the said yearly annuity of two thousand pounds, or such proportional part thereof as aforesaid, for management, to be added thereunto pursuant to this act (if any such arrears or arrears shall be then due) then the said yearly fund of five hundred thousand pounds, and the said additional yearly fund after the rate of five pounds *per centum per annum*, and the said yearly sum of eight thousand pounds, and the yearly annuity to be added thereunto by way of increase for management as aforesaid, shall from thenceforth cease and determine.

XXXIII. And in regard it is intended, That after the twenty-fourth day of June, one thousand seven hundred and twenty-three, the principal or sum of the said capital or increased stock of the said company, consisting of ten millions, and the addition to be made thereunto as aforesaid, may be satisfied to the said governor and company by any payments (not being less than one million of pounds of *Great Britain* at a time) and that as the same principal monies shall be paid off, the said yearly sum of five hundred thousand pounds, and the said additional

proportional yearly fund, after the rate of five pounds per centum per annum, to be added thereunto as aforesaid, shall from time to time proportionally sink and be abated: be it therefore further provided and enacted by the authority aforesaid, That if at any time or times, at or after the said twenty-fourth day of June, one thousand seven hundred and twenty-three, notice shall be given by authority of parliament for redemption of the said yearly fund of five hundred thousand pounds, and the yearly fund which shall be added thereunto as aforesaid, and the said yearly sum of eight thousand pounds, and the additional annuity which shall be added thereunto as aforesaid; and if payment, according to such notice, be made by parliament to the said governor and company of merchants of Great Britain, or their successors, of any sum or sums of money (not being less than one million at a time) in part of the principal monies whereunto the said sum of ten millions and the stock to be added thereunto, by virtue of this act, shall jointly amount; and also if payment be made of all the arrearages then due to them of the increased yearly fund and increased yearly sum, or so much of those arrearages as shall bear a proportion to the principal monies from time to time remaining unsatisfied, being computed by the day, until the time of every such payment of part of the principal respectively, then, from and after every such payment so made to the said governor and company, and their successors, so much of the said increased yearly fund (consisting of five hundred thousand pounds, with such addition as aforesaid) as shall bear proportion to the monies so paid in part of the said principal, shall cease, and determine, and be abated; any thing in this or any former act or acts of parliament contained, or other matter or thing whatsoever to the contrary notwithstanding.

XXXIV. Provided also, and it is hereby further enacted by the authority aforesaid, That from and after the redemption of all the said yearly fund of five hundred thousand pounds and of the additional yearly fund which is to be joined to the same as aforesaid, and of the said yearly sum of eight thousand pounds, and the yearly sum which is to be added thereunto for management aforesaid, by payments to be made according to the several and respective provisions or conditions of redemption in this act contained of or concerning the same, then, and not till then, the several duties, impositions, additional impositions, and revenues, and all proportional parts of them, or any of them, which are chargeable therewith, shall be understood to be redeemed by parliament, and shall not be issued, paid, or applied, to any use, intent, or purpose whatsoever without authority of parliament; nevertheless the said corporation, by the name aforesaid, shall for ever remain, continue, and be a body corporate and politick, and shall have, hold, and enjoy, all their rights, factories, acquisitions, lands, tenements, hereditaments, sole benefit of trade in and to the South Seas and elsewhere, and also all the lands, tenements, and hereditaments, that are or shall be by them purchased in Great Britain, not exceeding one thousand pounds per annum, with perpetual succession, and all abilities, capacities, powers, authorities, franchises, exemptions, privileges, profits, and advantages whatsoever, whereunto the said governor and company are, or before the making this act were entitled by any act or acts of parliament, grants or charters now in force; all which by this act ratified, confirmed, and made effectual to them and their successors; and the said governor and company and the members thereof, without having any share or interest in the said yearly funds, payments, or annuities, or any of them, after the same shall be redeemed, shall have and be entitled to the sole benefit of trade in and to the South Seas, and elsewhere, such power of trade in the fishery, as by any act or acts of parliament in force is directed, and all other benefits, privileges, and advantages, the said respective annuities to them issuing or payable after such redemption (the said only excepted) as if no such redemption were had or made; any thing in this act contained to the contrary notwithstanding.

of the increased fund shall be abated.

After redemption the several duties, impositions, &c. shall be understood to be redeemed by parliament.

But the corporation shall continue for ever.

XXXVI. And

A vote of the house of commons, signified by their speaker, to be sufficient notice for redemption.

Clause of appropriation of all the money granted this session.

5 Geo. 1. c. 9.

Deficiencies for the year 1718.

Deficiencies of the general fund for the year ended at Michaelmas 1718.

Naval services.

XXXVI. And it is hereby declared and enacted by the authority aforesaid, That any vote or resolution of the house of commons, signified by their speaker, in writing, to be delivered at the publick office of the said governor and company of merchants of *Great Britain* trading to the *South Seas*, shall be deemed and adjudged to be sufficient notice within the words and meaning of this act, for redeeming the said yearly funds or annuities pursuant to the proviso or provisos of redemption in this act contained, and at the respective time or times therein mentioned; any thing herein contained to the contrary notwithstanding.

XLII. And be it enacted by the authority aforesaid, That all the monies lent and to be lent to his Majesty upon one act of this session of parliament, intituled, *An act for granting to his Majesty an aid by a land-tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and nineteen*, and so much money (if any such be) of the tax thereby granted as shall arise and remain after all the loans made or to be made on that act, and the interest thereof, and the charges thereby allowable for raising the said tax, shall be satisfied, or monies sufficient shall be reserved to discharge the same; and all the monies lent and to be lent to his Majesty upon an act of this session of parliament, intituled, *An act for continuing the duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and nineteen; and for enlarging the time for entring at the Exchequer such assignments of reversionary annuities as are therein mentioned; and for better securing the duties on hides and skins, vellum and parchment*; and so much of the duties on malt, mum, cyder, and perry, thereby granted or continued, as shall arise and remain (if any such be) after all the loans made, or to be made, on the same act, or thereby transferred, or directed to be transferred thereunto, and the interest thereof, and the charges thereby allowed for raising the same duties shall be satisfied, or monies sufficient shall be reserved to discharge the same; and the sum of five hundred and five thousand nine hundred ninety five pounds, raised, or intended to be raised, by way of a lottery, by virtue of an act of this session of parliament, intituled, *An act for continuing certain duties upon coals and culm, and for establishing certain funds to raise money, as well to proceed in the building of new churches, as also to complete the supply granted to his Majesty, and to reserve the overplus monies of the said duties for the disposition of parliament; and for more effectual suppressing private lotteries*; and the sum of twenty two thousand three hundred twenty five pounds one shilling and nine pence, intended to be supplied out of the surplus monies specified in the act last before-mentioned, shall be appropriated and applied, and are hereby appropriated for or towards the several uses, intents, and purposes herein expressed, subject nevertheless to such restrictions as are herein-after prescribed: that is to say, it is hereby enacted and declared, That out of all or any the aids or supplies provided as aforesaid, there shall and may be issued and applied any sum not exceeding five hundred and two thousand seven hundred and nineteen pounds ten shillings and ten pence three farthings, to make good the deficiencies of the grants in parliament for the year one thousand seven hundred and eighteen; and any sum not exceeding one hundred and two thousand ninety two pounds thirteen shillings and one fifth part of a penny, to make good the deficiency of the fund commonly called the general fund, for raising seven hundred twenty four thousand eight hundred forty nine pounds six shillings ten pence and one fifth part of a penny per annum, for the year ended at Michaelmas, one thousand seven hundred and eighteen: and it is hereby enacted and declared, That out of all or any of the aids or supplies provided as aforesaid, there shall or may be issued or applied any further sum or sums of money not exceeding nine hundred and fourteen thousand six hundred thirty eight pounds seven shillings and six-pence halfpenny, for or towards the naval services following that is to say, for or towards defraying the charges of the ordinary of his Majesty's navy, and for half-pay to sea-officers; and for or towards victualling

wages, wear and tear of the navy and victualling thereof performed and to be performed; and for or towards sea-service in the office of ordnance performed and to be performed, and other services of the navy performed and to be performed: and any further sum or sums of money not exceeding eighty eight thousand four hundred ninety four pounds, for or towards repairs of his Majesty's navy performed and to be performed: and any sum or sums of money, not exceeding seventy one thousand five hundred twenty seven pounds twelve shillings and eleven pence for the charge of the office of ordnance, and for or towards land-service performed and to be performed: and any sum or sums of money not exceeding in the whole the sum of eight hundred and nine thousand six hundred thirty six pounds seventeen shillings and six pence halfpenny, for or towards maintaining his Majesty's land-forces, and other services herein-after more particularly expressed; that is to say, any sum not exceeding five hundred twenty six thousand nine hundred sixty four pounds eleven shillings and eight pence, for defraying the charge of twelve thousand four hundred thirty five effective men, (commissioned and non-commissioned officers included) for guards and garrisons and other his Majesty's land-forces in *Great Britain, Jersey, and Guernsey*, and other services relating to the forces, for the year one thousand seven hundred and nineteen: and any sum or sums of money not exceeding one hundred forty seven thousand six hundred seventy two pounds five shillings and ten pence halfpenny, for maintaining his Majesty's forces and garrisons in the plantations, *Minorca and Gibraltar*, and for provisions for the garrisons at *Annapolis Royal and Placentia*, for the service of the year one thousand seven hundred and nineteen: and any sum not exceeding twenty five thousand pounds for the extraordinary charge of the royal hospital at *Chelsea* and the out-pensioners, for the year one thousand seven hundred and nineteen, over and above the poundage and day's pay: and any sum or sums not exceeding the sum of one hundred and ten thousand pounds upon account of half-pay, for the year one thousand seven hundred and nineteen, to be paid to the reduced officers of his Majesty's land-forces and marines; subject nevertheless to such rules to be observed in the application of the said half-pay, as are herein after prescribed in that behalf: and that the said aids or supplies provided as aforesaid, shall not be issued or applied to any use, intent, or purpose whatever, other than towards the uses and purposes before-mentioned.

Repairs of the navy.

Office of ordnance.

Land-forces.

Garrisons in *Minorca, &c.*

Chelsea hospital. Overplus hereof how to be disposed of, 6 Geo. 1. c. 11. sect. 49.

Half-pay officers.

Anno quinto

GEORGE I. Regis.

C A P. XX.

for settling certain yearly funds payable out of the revenue of Scotland, to satisfy public debts in Scotland, and other uses mentioned in the treaty of union; and to discharge the equivalents claimed on behalf of Scotland, in the terms of the same treaty; and for obviating all future disputes, charges, and expenses concerning those equivalents.

MAY it please your most excellent Majesty; Whereas in and by the sixth article of the treaty for the union of the two kingdoms of England and Scotland, (which treaty was ratified by acts of parliament passed in either kingdom, and particularly by an act made in England in the fifth year of the reign of her late majesty Queen Anne, of blessed memory) it was provided that the customs and duties on import and export, settled in England when the union commenced, should, from and after the union, take place throughout the whole united kingdom, excepting and reserving, as in the said article is particularly expressed; and in and by the seventh article of the said treaty it was provided, That all parts of the united kingdom should for ever, from and after the union,

5 Ann. c. 21

union, be liable to the same excises (excepting only that such beer or ale as are therein described, should not after the union be liable, upon account of the then present excise upon exciseable liquors in England, to any higher imposition than two shillings sterling upon thirty four gallons English barrel, being twelve gallons of the then present Scots measure;) and it was by the article last mentioned provided, That the excise then settled in England upon all other liquors should, when the union commenced, take place throughout the whole united kingdom: and in and by the fourteenth article of the said treaty of union, it was provided, That Scotland should not be charged with any duties laid on by the parliament of England before the said union (except such as were consented to in the said treaty) in regard it was agreed, That all necessary provision should be made by the then parliament of Scotland for the public charge and service of that kingdom, for the year one thousand seven hundred and seven; providing nevertheless, That if the parliament of England should think fit to lay any further impositions, by way of customs, or such excises with which, by virtue of the said treaty, Scotland was to be charged equal with England, in such case Scotland should be liable to the same customs and excises, and have an equivalent to be settled by the parliament of Great Britain: and whereas by the terms of the said treaty, the subjects of Scotland, for preserving an equality of trade throughout the united kingdom, would be liable to several customs and excises then payable in England, which would be applicable towards payment of the debts of England, contracted before the union: it was by the fifteenth article of the said treaty agreed, That Scotland should have an equivalent for what the subjects thereof should be so charged, towards payment of the said debts of England in all particulars whatsoever, in manner therein expressed, (viz.) That before the union of the said kingdoms the sum of three hundred ninety eight thousand and eighty five pounds ten shillings, should be granted to her said Majesty by the parliament of England, for the uses after mentioned, being the equivalent to be answered to Scotland, for such parts of the said customs and excises upon all exciseable liquors with which that kingdom was to be charged upon the union, as would be applicable to the payment of the said debts of England, according to the proportions therein specified: and in regard that after the union, Scotland becoming liable to the same customs and duties payable on import and export, and to the same excises on all exciseable liquors as in England, as well upon that account, as upon the account of increase of trade and people, the said revenues would much improve beyond the annual values thereof set down in the said article, whereof no present estimate could then be made; yet nevertheless for the reasons aforesaid, it was thereby declared, That there ought to be a proportionable equivalent answered to Scotland: and it was agreed, That after the union there should be an account kept of the said duties arising in Scotland, to the end that it might appear what ought to be answered to Scotland, as an equivalent for such proportion of the said increase as should be applicable to the payment of the debts of England: and for the further and more effectual answering the several ends after mentioned, it was agreed, That from and after the union, the whole increase of the revenues of customs and duties on import and export, and excises upon exciseable liquors in Scotland, over and above the annual produce of the said respective duties as therein stated, should go and be applied for the term of seven years to the uses after mentioned; and that upon the said account there should be answered to Scotland annually, from the end of seven years after the union, an equivalent in proportion to such part of the said increase as should be applicable to the debts of England, and generally that an equivalent should be answered to Scotland for such parts of the English debts as Scotland might thereafter become liable to pay by reason of the union, other than such for which appropriations had been made by parliament in England, of the customs or other duties on export and import, and excises on all exciseable liquors, in respect of which debts the equivalent were therein before provided; and as to the uses to which the said sum of three hundred ninety eight thousand and eighty five pounds ten shillings, and all other monies which were to be answered or allowed in Scotland, as aforesaid, were to be applied, it was by the said treaty agreed, That in the first place, out of the

aforesaid sum, what consideration should be found necessary to be had for any losses which private persons might sustain by reducing the coin of Scotland to the standard and value of the coin of England, should be made good; in the next place, that the capital stock or fund of the then African and Indian company of Scotland advanced, together with the interest for the said capital stock, after the rate of five pounds per centum per annum, from the respective times of the payment thereof, should be paid; upon payment of which capital stock and interest, it was agreed the said company should be dissolved and cease; and as to the overplus of the said sum of three hundred ninety eight thousand and eighty five pounds ten shillings (after payment of what consideration should be had for losses in repairing the coin, and paying the said capital stock and interest) and also the whole increase of the said revenues of customs, duties, and excises, above the then present value, which should arise in Scotland, during the said term of seven years, together with the equivalent which should become due upon the improvement thereof in Scotland, after the said term, and also as to all other sums which, according to the agreements aforesaid, might become payable to Scotland, by way of equivalent for what that kingdom should thereafter become liable towards payment of the debts of England, it was by the said article agreed, That the same should be applied in manner following, viz. That all the publick debts of the kingdom of Scotland, as should be adjusted by the then present parliament, should be paid, and that two thousand pounds per annum, for the space of seven years, should be applied towards encouraging and promoting the manufacture of coarse wool within those shires which produced the wool, and afterwards the same should be wholly employed towards encouraging and promoting the fisheries and such other manufactures and improvements in Scotland, as might most conduce to the general good of the united kingdom; and it was agreed, That her Majesty should be empowered to appoint commissioners, who should be accountable to the parliament of Great Britain, for disposing the said sum of three hundred ninety eight thousand and eighty five pounds ten shillings, and all other monies which should arise in Scotland, upon the agreements aforesaid, to the purposes before-mentioned, who should keep their office within the limits of Scotland, with such powers, and be subject to such directions for keeping accounts and performing other matters and things, as in the said fifteenth article were prescribed. And whereas, for preventing all mistakes or abuses which might hinder the ready application of the aforesaid money to the proprietors, and others concerned in the stock of the African and Indian company of Scotland, conform to the said article, there was an act made in the last session of the last parliament of Scotland, intituled, Act concerning the payment of the sums out of the equivalent to the African company, wherein it was enacted, That the directors of the said African and Indian company of Scotland, should make up accounts of the sums advanced by the proprietors of the said company, and debts due to (a) the said company, on the first day of May next, as therein was prescribed; and in like manner by another act of the said parliament of Scotland, intituled, Act concerning the publick debts, the payments to be made on account of the publick debts of Scotland were adjusted; and by the said treaty of union, and several acts before recited or mentioned (amongst other things therein contained) relation being thereunto severally had, may more fully appear. And whereas the said sum of three hundred ninety eight thousand and eighty five pounds ten shillings, was paid for and on the part of England to the commissioners of the equivalent in Scotland, pursuant to the aforesaid articles, and considerable sums were by them issued out according to the same, and above recited acts of parliament in Scotland, but by experience it was found some further direction was yet necessary for the better application of what remained of the said sum unapplied, and all other sums which were or might be due by virtue of the agreements aforesaid, and for the more effectual attaining the ends mentioned in the said fifteenth article of the treaty and acts above recited; and therefore an act was made and passed in the parliament of Great Britain in the sixth year of her said late Majesty's reign, intituled, An act for the further directing the payment of the equivalent money, containing powers

(a) Examined with the record.

10 Ann. c. 26.
sect. 108.

powers and directions, as by the same, relation being thereunto also had, may more fully appear. And whereas by an act of parliament of Great Britain, made in the tenth year of her said late Majesty's reign, (amongst other things) for obviating doubts concerning certain payments in Scotland, it was enacted, That the fees, salaries, and other charges allowed, or to be allowed by her Majesty, her heirs or successors, for keeping up the courts of session and justiciary, and exchequer-court of Scotland, were and might be chargeable upon any part of the revenues of customs and excise of Scotland, preferable to all other payments whatsoever, (the charges of management excepted) but so as not any way to prevent any application of the excrescence out of the said customs and excise appointed by any former law, as by the same act (relation being thereunto had) may also more fully appear. And whereas an act of parliament of Great Britain was made in the twelfth year of her said late Majesty's reign, intituled, An act to discharge and acquit the commissioners of equivalent for the sum of three hundred eighty one thousand five hundred and nine pounds fifteen shillings and ten pence halfpenny, by them duly issued out of the sum of three hundred ninety eight thousand and eighty five pounds ten shillings, which they received, reciting, That the commissioners for disposing the said sum of three hundred ninety eight thousand and eighty five pounds ten shillings, and all other monies which should arise to Scotland, upon the agreements in the said treaty of union, or the major part of them, pursuant to several commissions from her Majesty, had well and duly issued and paid the sum of three hundred eighty one thousand five hundred and nine pounds fifteen shillings and ten pence halfpenny, as directed by the laws in that behalf, in manner therein set down; (videlicet) towards the loss which private persons sustained by reducing the English money then in Scotland to the current rate in England, the sum of three thousand and seventeen pounds eighteen shillings and nine pence; for recoining the Scots and foreign money, and reducing it to the standard of the coin of England, the sum of forty nine thousand eight hundred eighty eight pounds fourteen shillings and eleven pence one sixth part of a penny; towards payment of the stock, interest, and debts of the Indian and African company, the sum of two hundred twenty nine thousand six hundred and eleven pounds four shillings and eight pence; towards the charges of the commissioners, secretaries, and accountants of the two treaties of union, the sum of thirty thousand four hundred ninety eight pounds twelve shillings and two pence; towards payment of the first class of the civil list, the sum of twenty seven thousand five hundred and fifty three pounds seventeen shillings and nine pence one third of a penny; towards payment of the second class of the civil list, the sum of four thousand six hundred fifty five pounds and six shillings; towards payment of the first class of the military list, the sum of fourteen thousand one hundred and eighty eight pounds and eight pence; towards payment of the second class of the military list, the sum of fourteen thousand four hundred fifty eight pounds two shillings and eight pence and five sixths of a penny; for the fees and salaries of the servants of the commission till the fourteenth of March and thirtieth of April then past, the sum of five thousand four hundred and thirteen pounds eleven shillings and four pence; for the necessary charges of the commission, and for defending of suits where the titles of parties were not clear (those charges preceding the fourteenth day of March then last past) the sum of two thousand two hundred twenty four pounds six shillings and ten pence one sixth of a penny: and was thereby declared, That the said commissioners of the equivalent should be acquitted of the several sums above set down, amounting in the whole to the sum of three hundred eighty one thousand five hundred and nine pounds fifteen shillings and ten pence halfpenny; providing nevertheless, That nothing therein contained should free them from applying the sum of sixteen thousand five hundred and seventy five pounds fourteen shillings and one penny halfpenny, being the balance of the said three hundred ninety eight thousand and eighty five pounds ten shillings then remaining in their hands, together with what other sums were or might be due and payable to them, to such uses, and for such purposes, as the former act therein mentioned did appoint and direct: and it appearing, That the other

debts of Scotland then unsatisfied, which were adjusted and certified, pursuant to the directions of the several acts therein recited, did then amount to the sum of two hundred and thirty thousand three hundred and eight pounds nine shillings and ten pence five sixths of a penny, including the interest of such parts thereof as bore interest from the four and twentieth day of June, one thousand seven hundred and eight, to the four and twentieth day of June, one thousand seven hundred and fourteen; it was thereby enacted, That it might and should be lawful for the commissioners of equivalent for the time being, or any three or more of them, and they were thereby directed and required forthwith to call for and receive all the certificates and other warrants, and receive and cancel all the debentures for which the debt aforesaid, amounting to the sum of two hundred and thirty thousand three hundred and eight pounds nine shillings and ten pence five sixths of a penny, was constituted and established, and issue out new debentures deviseable and transferrable, as the former debentures were, for the said sum, to the several persons proportionally and respectively entitled thereunto, which new debentures are thereby enacted to bear interest from and after the said four and twentieth day of June, one thousand seven hundred and fourteen, after the rate of five pounds per centum per annum; and that such interest shall be paid out of the first and readiest of the monies which either were or should become due to Scotland by way of equivalent, according to the agreements in the treaty of union above recited, and the principal according to the order and preferences mentioned in the fifteenth article of the said treaty, and several laws and acts therein mentioned, as by the said act of the twelfth year of her said late Majesty's reign, relation being thereunto had, may also more fully appear. And whereas by an act of parliament of Great Britain, made and passed in the first year of your Majesty's reign, intituled, An act for taking and stating the debts due and growing due to Scotland, by way of equivalent in the terms of the union; and for relief of the creditors of the publick in Scotland, and the commissioners of the equivalent, your Majesty was impowered to appoint commissioners for taking, examining, and stating the debts due and growing due to Scotland by way of equivalent, and provision was thereby made for payment of a sum not exceeding fifteen thousand eight hundred twenty two pounds eight shillings and seven pence three farthings, to the commissioners of equivalent in Scotland, or any persons appointed by them, or any two of them, out of the monies arisen or to arise by the said revenues of customs and excise of Scotland, or either of them, for the payment of one year's interest, (videlicet) from the twenty third of June, one thousand seven hundred and fourteen, to the twenty fourth of June, one thousand seven hundred and fifteen, of the capital sum of two hundred and thirty thousand three hundred and eight pounds nine shillings and ten pence and five sixths of a penny, stated due to the creditors of the publick in Scotland, on the twenty fourth of June, one thousand seven hundred and fourteen, pursuant to the said act of the twelfth year of her said late Majesty's reign, and for payment of the salaries of the said commissioners of equivalent, and of the fees and salaries of their servants, and necessary charges, from the said twenty third of June, one thousand seven hundred and fourteen, to the twenty fourth of June, one thousand seven hundred and fifteen; and by an act of parliament of Great Britain, made in the third year of your Majesty's reign, for continuing the last before recited, the powers given to your Majesty, for appointing commissioners for taking and stating the debts due and growing due to Scotland, by way of equivalent in the terms of the union, were continued for the term therein mentioned; and by the act last mentioned, the commissioners of your Majesty's treasury were impowered (after paying, or reserving sufficient to pay, the civil establishment in Scotland, authorized by the said act of the tenth year of her said Majesty's reign) to cause payment of a sum not exceeding thirty one thousand five hundred sixty five pounds two shillings and five pence halfpenny, to the commissioners of the equivalent in Scotland, out of the monies arisen or to arise out of the customs, duties, excises, or revenues, under the management of the commissioners of the customs and commissioners of excise in Scotland, or either of them, for payment of two years interest of the said capital sum of two hundred and thirty

thirty thousand three hundred and eight pounds nine shillings and ten pence and five sixths of a penny, and of eighteen thousand two hundred forty one pounds ten shillings and ten pence and two thirds of a penny, stated due to William Paterson, esq; by an act of the first year of your Majesty's reign, from the twenty third of June, one thousand seven hundred and fifteen, to the twenty fourth of June, one thousand seven hundred and seventeen, and for payment of the salaries of the commissioners of equivalent, and of the fees and salaries of their servants, and the necessary charges of the office for the said two years; providing nevertheless, That the commissioners of the equivalent of Scotland for the time being, should secure and retain in their hands the sum of fourteen thousand pounds sterling, appointed by the said fifteenth article of the union, for the encouragement of the manufacture of coarse wool, in such shires where the same was or should be produced, to be applied for the benefit of the said manufacture, and the wool-masters, and to no other use or purpose whatsoever, as by the two acts last before recited may also more fully appear; which several sums for payment of interest, salaries, and charges, were issued to the said commissioners of equivalent accordingly. And whereas by reason of many doubts arising in the construction of the said fifteenth article of the said treaty, and other laws relating to the excrescence of the said equivalent, and to the growing equivalent due and becoming due to Scotland, and by reason of the many difficulties which attend separating and distinguishing between debts incurred before the union, and debts incurred for service of the united kingdom, (both which have, without distinction, been provided for since the union) the commissioners for taking and stating the debts due and growing due to Scotland, by way of equivalent, have not been able to adjust the accounts thereof for the time past, and are like to meet with insuperable difficulties therein for the future, during so long time as the same is to continue in the terms of the said treaty, although the making or endeavouring to make, such accounts is attended with an excessive charge to the publick, and may occasion great vexations and discontents in the united kingdom: for obviating whereof, we, your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, as we think it just and reasonable, so we also judge it to be most conducive to the publick quiet and tranquillity, That in lieu and full discharge of all equivalents whatsoever, that might hereafter be demanded from England, or the united kingdom, upon the foot of the said treaty, such certain annuities or yearly funds and other provisions may be settled and established for the satisfaction of those interested or concerned in the monies which were expected to arise from the said equivalents, as are hereafter in this act expressed; and do therefore humbly pray your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That yearly and every year, reckoning the first year to begin from the feast of the nativity of Saint John baptist, one thousand seven hundred and nineteen, the full sum of ten thousand pounds of lawful money of Great Britain shall be one yearly fund, and the full sum of two thousand pounds of like money shall be another yearly fund, for the several purposes in this act expressed concerning the same yearly funds, respectively; and that the said yearly funds shall continue and be payable for ever, subject nevertheless to redemption by parliament, according to the respective provisions herein after contained in that behalf; and that the said several annuities or yearly funds, during the continuance thereof respectively, shall be charged and chargeable upon, and be payable and paid out of the monies arising and to arise, from time to time, of or for any the customs, duties, excises, or revenues, that are or shall be under the management of the commissioners of the customs and commissioners of the excise in Scotland, or either of them, or of any commissioners, farmers, or managers, of those revenues, or any of them, for the time being, which shall from time to time remain after paying, or reserving sufficient to pay the charges of managing the said revenues, and of keeping up the said three courts, and other charges of the said

From June 24, 1719, 10,000*l.* and 2,000*l.* shall be yearly funds for the purposes in this act, and payable for ever, but subject to redemption by parliament. Farther provision is made concerning this annuity of 2,000*l.* by 13 Geo. 1. c. 30. Payable out of the duties under the management of the commissioners of customs and excise in Scotland.

civil government in *Scotland*, pursuant to such establishment or establishments as are or shall be made in that behalf, and with preference to all payments whatsoever, other than those charges, and other than such drawbacks and allowances, as are or shall be settled by any act or acts of parliament to be made out of the said revenues, or any of them.

II. And it is hereby enacted, That in case the produce of the said duties, customs, excises, or revenues, shall at any time or times appear to be so low or deficient, as that there should not be sufficient thereof to satisfy the said annuities or yearly funds of ten thousand pounds and two thousand pounds, or either of them, when the same shall become due, then, and so often and in every such case, the deficiencies thereof shall and may be satisfied and made good by or out of any other revenues in *Scotland*, which were introduced by virtue of the said treaty of union, or to which the subjects of *Scotland* are or shall be liable, other than such revenues as are expressly appropriated to any particular use or uses by any act or acts of parliament of *Great Britain* made since the said act for confirming the said treaty of union.

In case of deficiency the said sums to be made good out of any other revenue in *Scotland*, introduced by virtue of the union, except such as are otherwise appropriated.

III. And it is hereby enacted by the authority aforesaid, That the said several annuities or funds of ten thousand pounds and two thousand pounds per annum, shall be paid and payable at the four most usual feasts in the year, that is to say, the feast of Saint *Michael* the archangel, the birth of our Lord Christ, the annunciation of the blessed virgin *Mary*, and the feast of the nativity of Saint *John* baptist, by even and equal portions, until the redemption of the same respectively, according to the respective provisos herein-after contained in that behalf; the first payment thereof to be due, and accounted due and payable at the feast of Saint *Michael* the archangel, in the year of our Lord one thousand seven hundred and nineteen; and that the said several annuities or yearly funds, and every part thereof, shall be free from all taxes or publick charges and impositions whatsoever, laid or to be laid hereupon by authority of parliament.

The said funds shall be paid at the four most usual feasts.

IV. And it is hereby enacted by the authority aforesaid, That the commissioners of his Majesty's treasury now being, and the high treasurer of *Great Britain*, and the commissioners of the treasury of his Majesty, his heirs and successors for the time being, shall, and they respectively are hereby empowered and strictly enjoined and required to issue their warrants and orders for making the payments of the said annuities or yearly funds from time to time, according to the true intent and meaning of this act; and that the payments thereof shall be made by the proper commissioners or officers from time to time, without any fees or charges whatsoever to be demanded or taken for paying the same; and if any commissioner, receiver general, officer, or other person or persons, who shall have in his or their hands any the monies which, in pursuance of this act, shall be ordered or appointed for payment of the said annuities or yearly funds, or either of them, shall divert or misapply the same or any part thereof, contrary to the tenor and meaning of this act, then every such commissioner, receiver general, officer, or person, for such offence shall be rendered incapable to serve his Majesty, his heirs or successors, in any office or employment of trust or profit, and be liable to pay double the value of the money so diverted or misapplied to the use of the corporation which shall be erected in pursuance of this act, for the benefit of the creditors of *Scotland*; and to be recovered in action of debt or of the case, bill, suit, or information, in any of his Majesty's courts of record at *Westminster*, or in the said court of exchequer in *Scotland*, wherein no essoin, protection, wager of law, or more than one reprieve, shall be granted or allowed.

First payment to begin at Michaelmas, 1719.

The funds free from taxes.

The treasury to issue warrants for payment of the said yearly funds.

To be made without fee or charge.

Penalty of diverting or misapplying the same.

X. And it being just and reasonable that interest due on the said debts, after the rate of five pounds per centum per annum, from the three and twentieth day of June, one thousand seven hundred and seventeen, until the said feast of the nativity of Saint *John* baptist, one thousand seven hundred and nineteen, together with

Out of the monies arising by the said customs, &c. the treasury shall cause payment to be made to such persons as the King under his sign manual shall direct, of 30,823l. 7s. 2d. for interest of the capital sums, &c.

with the charges of the commission of the equivalent in Scotland, should be provided for: be it further enacted by the authority aforesaid, That the commissioners of the treasury, or lord high treasurer of Great Britain for the time being, shall and may, and they are hereby impowered and directed, out of the monies arisen and to arise of or for the said customs, duties, excises, and other revenues, charged with the said annuities or yearly funds as aforesaid, which shall from time to time remain next after paying, or reserving sufficient to pay, as well the charges of managing the same revenues and keeping up the three courts, and the said other charges of the civil government in Scotland, as also the sums which shall be grown due and in arrear from time to time for or upon the said annuities or funds of ten thousand pounds and two thousand pounds *per annum*, or either of them, to cause payment to be made unto such persons as his Majesty, by any warrant or warrants under his royal sign manual, counter-signed by the commissioners of the treasury, or any three or more of them, or the high treasurer of Great Britain for the time being, shall intrust to receive the same, of the full sum of thirty thousand eight hundred twenty three pounds seven shillings and two pence for payment of the interest, after the rate of five pounds *per centum per annum*, of the said capital sums amounting to two hundred forty eight thousand five hundred and fifty nine pounds and nine pence halfpenny, and for payment of the salaries of the said commissioners for disposing the equivalent, and of the fees and salaries of their servants and the necessary charges of their office for two years, ended at the said feast of the nativity of Saint John baptist, one thousand seven hundred and nineteen; from which time all salaries and other charges relating to that commission shall cease and determine.

The fund of 2000l. per ann. to be applied towards promoting the fisheries, &c. in Scotland.

XIV. And as to, for, and concerning the said annuity or fund of two thousand pounds *per annum*, by this act settled until the redemption thereof by parliament; it is hereby enacted and declared by the authority aforesaid, That the same shall be wholly applied towards the encouraging and promoting the fisheries and such other manufactures and improvements in Scotland, as may most conduce to the general good of the united kingdom, according to the tenor and true meaning of the said fifteenth article of the said treaty of union, and to none other use, intent, or purpose, whatsoever.

The said funds to be personal estates, and not liable to any arrestment.

XV. And it is hereby enacted by the authority aforesaid, That the said annuities or funds of ten thousand pounds and two thousand pounds *per annum*, and the several shares and interests of the creditors, proprietors, or members, that are or shall be entitled thereunto, shall be deemed and taken to be personal or moveable estates, and upon deaths shall go to executors or administrators, and not be descendable to heirs; and such shares or interests in the capital stock of the said corporation, or in the hands of their cashier for the time being, or in the hands of any trustees appointed or to be appointed to receive the same as aforesaid, shall not be liable to any arrestment or attachment that shall be laid thereupon; any law, custom, or usage to the contrary notwithstanding.

None shall incur any incapacity, &c. for putting this act in execution, &c.

XVI. And it is hereby also enacted and declared by the authority aforesaid, That no person whatsoever shall incur any incapacity, disability, penalty, or forfeiture whatsoever, only for putting this act in execution, for accepting or exercising any office or trust whatsoever, in pursuance of this act, or of any charter, letters patents, or warrant to be granted by his Majesty in pursuance thereof; any former law, or statute, or provision, to the contrary notwithstanding.

Upon payment of 40,000l. and all arrears, the said yearly fund of 2000l. shall cease.

XVII. Provided always, and it is hereby enacted, That at any time upon payment by the parliament of Great Britain of the full sum of four thousand pounds sterling, without any deduction or abatement whatsoever to be made out of the same or any part thereof, and all arrears (if any there be) of the said annuity or yearly sum of two thousand pounds then due and payable, the said fund of 2000l. shall cease.

computing the same quarterly, to the end of the then next preceding quarter of a year, and from thenceforth by the day, until the day of such payment made, then, and not till then, and from thenceforth the said annuity or yearly fund of two thousand pounds shall cease and determine; this present act, or any thing herein contained to the contrary notwithstanding.

XVIII. And it is hereby declared and enacted by the authority aforesaid, That the said annuities or funds of ten thousand pounds *per annum*, and two thousand pounds *per annum*, and other payments by this act directed and appointed, shall be in lieu and full discharge of all equivalents whatsoever, which shall or may be claimed or demanded by Scotland or on the behalf of Scotland, by reason of the said treaty or otherwise in regard of the said union; and that the united kingdom of Great Britain, or any the revenues thereof, shall not be liable to any further or future demands of or for any such equivalents, or to the expence or charge of keeping or rendering any further or future accounts thereof (the said yearly funds and other payments by this act established or appointed always excepted).

The said annuities to be in full discharge of all equivalents.

Anno quinto

GEORGE I. Regis.

C A P. XXI.

An act for the better securing the lawful trade of his Majesty's subjects to and from the East Indies; and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions.

WHEREAS it is of great importance to the welfare of this kingdom, that the trade and traffick to and from the East Indies in the countries and parts of Asia and Africa, and to and from such places of Asia, Africa, and America, or any of them, beyond the cape of Bona Esperanza to the streights of Magellan, where any trade or traffick of merchandize is or may be used or had, be regulated according to the acts of parliament relating thereto, and the royal charters or grants made in pursuance thereof: and whereas in and by an act of parliament of the ninth year of the reign of his late majesty King William the Third, of glorious memory, it is enacted and provided, That the said East Indies, or the islands, havens, forts, cities, towns or places within the limits aforesaid, should not be visited, frequented, or haunted by any of the subjects of his Majesty, other than such as might lawfully go and trade there; and that if any of the subjects of his said late Majesty, his heirs or successors, of what degree or quality soever, other than such as might or may lawfully go and trade to the East Indies, or other the parts in the same act mentioned, by virtue thereof, should directly or indirectly visit, haunt, frequent, trade, traffick, or adventure into or from the said East Indies, or other the parts aforesaid, all and every such offender and offenders should incur such forfeitures and losses, as in the said act is and are for that purpose appointed: and it is also provided by the same act, and by subsequent laws, That all the goods, wares, merchandizes, and commodities to be laden upon any ship or ships bound from the said East Indies, or parts within the limits aforesaid, should be brought, without breaking bulk, to some port of Great Britain, and there be unladen and put on land; notwithstanding which just and reasonable provisions and restrictions, several of his Majesty's subjects, not entitled under the said acts of parliament, have presumed to trade to and visit the said East Indies, and other the places aforesaid, in foreign and other ships, intending there to load goods and to bring them into Europe, and to send them in foreign parts out of his Majesty's dominions, to the great prejudice of the trade of this kingdom, and the diminution of his Majesty's customs and other

9 & 10 W. 3.
c. 44.

other duties: all which practices being considered, his royal highness George prince of Wales, then guardian of the realm of Great Britain, and his Majesty's lieutenant within the same, was pleased, on the eighteenth day of October, which was in the year of our Lord one thousand seven hundred and sixteen, to issue forth a proclamation, (amongst other things) strictly charging and commanding all his Majesty's subjects not to serve on board any foreign or other ships, with foreign commissions and colours, bound to or from the East Indies, or any the parts aforesaid; or directly or indirectly to visit, haunt, frequent, trade, traffick, or adventure into or from the said East Indies, or other the parts before mentioned, contrary to law; but notwithstanding the prohibitions contained in the said acts of parliament and proclamation, and in defiance of the same, several evil-disposed persons have gone on to procure and obtain several foreign commissions or passes, and under colour thereof or otherwise have fitted out and manned several English and other ships or vessels, and have sailed with or sent out the same to trade and traffick in the East Indies, or other the parts aforesaid: now, to the intent that such collusive, fraudulent, and illegal trade and practices may be prevented, and that so considerable and beneficial a branch of trade may be secured to this kingdom; be it enacted and declared by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same, That if any of his Majesty's subjects shall, from and after the twentieth day of February, in the year of our Lord one thousand seven hundred and eighteen, sail, go, or repair to, or be in the East Indies or parts afore mentioned, or any of them, contrary to the laws now in being, or contrary to the tenor of this act, every such person and persons so offending shall be liable to such punishment, as by any law or laws now in being may be inflicted for such offence.

After Feb. 20, 1718, none shall go to the East Indies, &c. contrary to the laws now in being.

The East India company may seize such persons, and send them to England, there to answer for the offence.

II. And to the intent that such offender and offenders may be brought to justice, it is hereby enacted, That it shall and may be lawful to and for the united company of merchants of England trading to the East Indies, and their successors, to take, arrest, and seize, or cause to be taken, arrested, and seized, such person or persons, being a subject or subjects of his Majesty, his heirs or successors, at any place or places, or where he or they shall be found within the limits or places aforesaid; and the person and persons so taken, arrested, and seized, to send and remit to England, there to answer for the offence aforesaid, according to due course of law.

After Feb. 5, 1718, persons procuring, &c. any commission from any foreign prince, &c. to trade to the East Indies, &c. shall forfeit 500 l.

III. And it is hereby further enacted by the authority aforesaid, That all and every person and persons who, from and after the fifth day of February, one thousand seven hundred and eighteen, shall procure, solicit for, obtain or act under any commission, authority, or pass, from any foreign prince, state or potentate whatsoever, to sail or go, or trade in or to the East Indies, or any the parts aforesaid, every such person or persons so offending herein shall incur and forfeit, for every such offence, the sum of five hundred pounds.

Forfeitures how to be recovered and disposed.

IV. And it is hereby enacted, That all the said penalties and forfeitures shall or may be sued for and recovered in any of his Majesty's courts of record at Westminster, by bill, plaint, information, or otherwise, wherein essoin, wager of law, or protection shall be allowed, nor any more than one imparlance; one half part of which said penalties and forfeitures shall be to the use of such person or persons as will inform or sue for the same; and the other half part to his Majesty, his heirs and successors.

Not to prejudice the South Sea company.

V. Provided always, That this act, or any thing herein contained, shall not extend, or be construed, deemed, or taken to extend, to restrain or prejudice such trade or right of trade, or navigation, within any part of the limits aforesaid, as the governor and company of merchants of Great Britain trading to the South Seas, and other parts of America, and for encouraging the fishery, now are entitled unto; any thing herein contained to the contrary in any wise notwithstanding.

VI. Provided

VI. Provided nevertheless, and it is hereby enacted, That this act shall continue in force for five years, and from thence to the end of the next session of parliament, and no longer. Continued by 9 Geo. 1. c. 26. sect. 10. for seven years, from March, one thousand seven hundred twenty three; and further continued by 5 Geo. 2. c. 29. for seven years, from May, one thousand seven hundred thirty two; and by 20 Geo. 2. c. 47. to 25 March, one thousand seven hundred and eighty.

Continuance of this act.

Anno quinto

GEORGIN I. Regis.

C A P. XXV.

An act for continuing the act made in the eighth year of the reign of the late Queen Anne, to regulate the price and assize of bread; and for continuing the act made in the twelfth year of her said late Majesty's reign, for the better encouragement of the making sail-cloth in Great Britain.

SECT. II. AND be it further enacted by the authority aforesaid, That an act made in the session of parliament, held in the twelfth year of her said late majesty Queen Anne, intituled, *An act for the better encouragement of the making of sail-cloth in Great Britain*, which was to continue for the term of seven years, and from thence to the end of the next session of parliament, shall be continued and remain in full force for the term of seven years, and from thence to the end of the next session of parliament. Farther continued for seven years by 10 Geo. 1. c. 17. sect. 3. and by 20 Geo. 2. c. 45.

The act 12 Ann. stat. 1. c. 16. continued for seven years, and thence to the end of the next session of parliament.

Anno sexto

GEORGIN I. Regis.

C A P. IV.

An act for enabling the South Sea company to increase their present capital stock and fund, by redeeming such publick debts and incumbrances as are therein mentioned; and for raising money to be applied for lessening several of the publick debts and incumbrances; and for calling in the present Exchequer bills remaining uncanceled; and for making forth new bills in lieu thereof, to be circulated and exchanged upon demand at or near the Exchequer.

Most gracious Sovereign,

WHEREAS as well within or during the respective reigns of several of your Majesty's royal predecessors, as also since your Majesty's happy accession to the throne of this realm, divers acts of parliament now in force have been made and passed, whereby several publick duties, revenues, and incomes, have been granted or continued in perpetuity, or for some estate, term, or interest now being; and all or most of the said publick duties, revenues, and incomes, are now stand clogged and incumbered by authority of parliament with sundry annuities, yearly funds, debts, or payments charged thereupon respectively, and payable out of the same, either in perpetuity, or for term or terms of life, lives or years, in some cases absolutely, and in other cases subject to a power of redemption by parliament, as hereafter in and by this act is more particularly expressed: It is to say, by one act of the fourth year of the reign of their late majesties King William and Queen Mary, intituled, *An act for granting to their Majesties certain rates and duties of excise upon beer, ale, and other liquors,*

The several publick debts and incumbrances to be redeemed.

For farther provisions concerning the matters in this act, see 6 Geo. 1. c. 10. 8 Geo. 1. c. 20. 1 Geo. 2. stat. 2. c. 3.

for

for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France, certain rates and duties of excise upon beer, ale, and other liquors, were granted to the crown for the term of ninety nine years, which commenced from the twenty fifth day of January, one thousand six hundred ninety two; and by virtue of the same act, and divers subsequent acts relating thereunto, the said rates and duties of excise, so granted by the said act of the fourth year of their late Majesties reign, do now stand charged (amongst other things) with several annuities amounting to one hundred twenty four thousand four hundred and nine pounds, one shilling, and nine pence per annum; part of which annuities were purchased upon a term of ninety six years, which commenced from the twenty fifth day of January, one thousand six hundred ninety five; and another part thereof upon a term of eighty nine years, which commenced from the twenty fifth day of January, one thousand seven hundred and two; and during the respective remainders of the said respective terms are payable to the respective proprietors thereof, according to the nature of their several and respective estates and interests therein, whereof some are in possession, and others to take effect in reversion, or by way of future interest: and the said rates and duties of excise, originally granted for the said term of ninety nine years, have been continued and made perpetual by several acts of parliament since made and passed, for several uses and purposes therein expressed. And by one act of the fifth year of the reign of their said late majesties King William and Queen Mary, intituled, An act for granting to their Majesties several rates and duties upon tunnage of ships and vessels, and upon beer, ale, and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of fifteen hundred thousand pounds towards carrying on the war against France, several rates and duties upon tunnage of ships and vessels were laid for four years, which commenced from the first day of June, one thousand six hundred and ninety four; and several additional rates and duties of excise upon beer, ale, and other liquors, commencing from the seventeenth day of May, one thousand six hundred and ninety seven, were granted to their said Majesties, their heirs and successors, and by virtue of the act last mentioned, and of divers subsequent acts relating thereunto, towards raising the sum of three hundred thousand pounds therein mentioned, the said rates and duties upon tunnage of ships and vessels, and the said additional rates and duties of excise, granted by the said act of the fifth year of their said late Majesties reign, or two seventh parts of the said additional excise do now stand charged (amongst other things) with several annuities amounting to fifteen thousand two hundred thirty six pounds, and twelve shillings per annum; part of which annuities last mentioned were purchased upon the term of ninety six years, which commenced from the twenty fifth day of January, one thousand six hundred and ninety five; and another part thereof, upon the term of eighty nine years, which commenced from the twenty fifth day of January, one thousand seven hundred and two; and during the respective remainders of the said terms are payable to the respective proprietors thereof, according to the nature of their several and respective estates and interests therein, whereof some are in possession, and others to take effect in reversion, or by way of future interest. And by one act of the twelfth year of the reign of his said late majesty King William intituled, An act for appropriating three thousand seven hundred pounds weekly, out of certain branches of excise, for publick uses, and for making provision for the service of his Majesty's household and family, and other necessary occasions, it was enacted, That from and after the twenty fifth day of December, one thousand seven hundred, for and during the term of five years the next ensuing, the full, clear, and intire weekly sum of three thousand seven hundred pounds, out of the hereditary duties of excise, and other duties of excise therein mentioned, and every or any of them, should be brought and paid into the treasury of Exchequer, for the purposes in that act expressed. And by an act made in the first year of the reign of her late majesty Queen Anne, intituled, An act for

better support of her Majesty's household; and the honour and dignity of the crown, the duties of excise thereby granted during her Majesty's life, together with the said hereditary duties of excise, were subjected to the said weekly payment of three thousand seven hundred pounds, during the said term of five years; and after the expiration thereof, so much money as, together with certain payments, after the rate of three pounds per centum per annum, should make up a sum of three thousand seven hundred pounds for every week during her Majesty's life, was thereby appointed to be taken out of the said hereditary and other duties of excise therein mentioned, or any of them; and the said payments of three pounds per centum per annum being deducted out of the hereditary part thereof, the residue of the said three thousand seven hundred pounds per week was thereby directed to be applied and disposed for the publick use and service. And by an act of the second year of the reign of her said late majesty Queen Anne, intituled, An act for granting an aid to her Majesty for carrying on the war, and other her Majesty's occasions, by selling annuities at several rates, and for such respective terms and estates as are therein mentioned, it was enacted, That from and after the five and twentieth day of December, one thousand seven hundred and five, the said full, clear, and entire weekly sum of three thousand and seven hundred pounds, out of the said hereditary duties of excise, and other duties of excise therein mentioned, or any of them, should from time to time for ever be brought and paid into the receipt of Exchequer; and by virtue of the same act, and divers subsequent acts relating thereunto, the said weekly payments do now stand charged (among divers other things) with several annuities amounting to one hundred four thousand seven hundred forty five pounds, ten shillings, and six pence halfpenny per annum, (over and above twelve hundred pounds per annum, for charges of paying the same annuities) which annuities last mentioned were purchased upon a term of ninety and nine years, reckoned from the five and twentieth day of March, one thousand seven hundred and four, and during the remainder of that term are payable to the several proprietors thereof, according to the nature of their several and respective estates and interests therein, whereof some are in possession, others to take effect in reversion, or by way of future interest. And by an act of the third year of the reign of her said late majesty Queen Anne, intituled, An act for raising monies by sale of several annuities, for carrying on the present war, several annuities, amounting to forty six thousand pounds per annum, were purchased for a term of ninety and nine years, reckoned from the five and twentieth day of December, one thousand seven hundred and five, at the rate of fifteen years purchase, and during the remainder of that term are payable to the several proprietors thereof out of the monies arising by the said weekly payment of three thousand seven hundred pounds, or some part thereof, according to the tenor of the act last mentioned, and other acts of parliament in that behalf. And by an act of the fourth year of the reign of her said late majesty Queen Anne, intituled, An act for continuing an additional subsidy of tannage and poundage, and certain duties upon coals, culm, and cynders, and additional duties of excise; and for settling and establishing a fund whereby, and by other ways and means, for payment of annuities to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and six, and other uses therein mentioned, several annuities, amounting to one hundred eighty four thousand two hundred forty two pounds, fourteen shillings per annum, were purchased for a term of ninety nine years, reckoned from the five and twentieth day of March, one thousand seven hundred and six, at the rate of fifteen years and an half's purchase; and during the remainder of that term, are payable to the several and respective proprietors thereof, out of the monies arising of or for the several subsidies of tannage and poundage, and of or for the duties on coals, culm, and cynders, and the several duties and duties of excise, by that act appointed to be paid into the Exchequer, from time to time, in such manner and form as by that act are prescribed in that behalf: and the said additional subsidy of tannage and poundage, (commonly called the one third subsidy) and the said additional duties of excise, have severally

1 Ann. Stat. 1.
c. 7.

4 Ann. c. 6.

been continued, and made perpetual by several acts of parliament since made and passed, for several uses and purposes therein expressed. And by an act of the fifth year of the reign of her said late majesty Queen Anne, intituled, An act for continuing the duties on low wines and spirits of the first extraction, and the duties payable by hawkers, pedlars, and petty chapmen, and part of the duties on stamp vellum, parchment, and paper, and the late duties on sweets, and the one third subsidy of tunnage and poundage; and for settling and establishing a fund thereby, and by the application of certain overplus monies, and otherwise, for payment of annuities, to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and seven, and other uses therein expressed, several annuities, amounting to seventy two thousand one hundred eighty seven pounds, ten shillings per annum, were purchased for a term of ninety nine years, reckoned from the five and twentieth day of March, one thousand seven hundred and seven, at the rate of sixteen years purchase; and during the remainder of that term are payable to the several and respective proprietors thereof, out of the monies arising by the several rates and duties upon low wines and spirits of the first extraction, and the duties payable by hawkers, pedlars, and petty chapmen, and the duties upon sweets, and the duties upon stamp vellum, parchment, and paper, and an additional subsidy thereby granted or continued, for such respective terms as are therein mentioned, and out of the respective overplus monies of other annuity funds, and other monies by the same act chargeable with the payment thereof, in such manner and form as are thereby prescribed in that behalf; and the said several duties on low wines and spirits of the first extraction, and upon hawkers, pedlars, and petty chapmen, and the said part of the duties on stamp vellum, parchment, and paper, and the said late duties on sweets, have severally been continued and made perpetual by sundry acts of parliament since made and passed for several uses and purposes therein expressed. And by an act of the sixth year of the reign

6 Ann. c. 5.

of her said late majesty Queen Anne, intituled, An act for raising a further supply to her Majesty for the service of the year one thousand seven hundred and eight, and other uses, by sale of annuities charged on a fund not exceeding forty thousand pounds per annum, to arise by appropriating several surplusses, and by granting further terms in the duties on low wines, and on hawkers, pedlars, and petty chapmen, the stamp duties, the one third subsidy, the duty on sweets, and one of the branches of the excise, and by making other provision in this act mentioned, several annuities, amounting to forty thousand pounds per annum, were purchased for a term of ninety nine years, reckoned from the twenty fifth day of March, one thousand seven hundred and eight, at the like rate of sixteen years purchase, and during the remainder of the term are payable to the several and respective proprietors thereof out of a year fund or sum of forty thousand pounds per annum, by that act established and charged upon such surplusses or overplus monies, and further grants of several duties and other provisions as are therein mentioned for answering the same.

6 Ann. c. 11.

by another act of the said sixth year of the reign of her said late majesty Queen Anne, intituled, An act for continuing one half part of the subsidies of tunnage and poundage, and other duties upon wines, goods, and merchandise imported, which were granted to the crown in the twelfth year of the reign of King Charles the Second, and for settling a fund thereby, and by other ways and means, for payment of annuities not exceeding eighty thousand pounds per annum, to be sold for raising a further supply to her Majesty, for the service of the year one thousand seven hundred and eight, and other uses therein expressed; several annuities, amounting to eighty thousand pounds per annum, were purchased for a term of ninety nine years, reckoned from the twenty fourth day of June, one thousand seven hundred and eight, at the rate of sixteen years purchase, and during the remainder of that term are payable to the several and respective proprietors thereof; and are by the same act charged upon the monies arising from time to time of or for the half subsidy of tunnage and poundage, and other duties thereby granted or continued for a term of

therein mentioned, and other monies thereby appointed, for payment of the same annuities in the manner and form thereby prescribed; and the said half subsidy of tunnage and poundage hath since been continued and made perpetual by an act of parliament since made and passed, for several uses and purposes therein expressed; all which annuities herein before mentioned to be payable during the respective remainders of the said several and respective terms of ninety six years, eighty nine years, and ninety nine years, do by computation amount in the whole to six hundred sixty six thousand eight hundred twenty one pounds, eight shillings, and three pence halfpenny per annum, or thereabouts. And whereas by an act of parliament made and passed in the eighth year of the reign of her said late majesty Queen Anne, intituled, An act for granting to her Majesty new duties of excise, and upon several imported commodities; and for establishing a yearly fund thereby, and by other ways and means, to raise nine hundred thousand pounds by sale of annuities, and (in default thereof) by another lottery, for the service of the year one thousand seven hundred and ten, several annuities amounting to eighty one thousand pounds per annum, were purchased for a term of thirty two years, reckoned from the twenty ninth day of September, one thousand seven hundred and ten, at the rate of nine pounds per annum for every one hundred pounds, and proportionably for any greater sum advanced or paid; and during the remainder of the said term of thirty two years the same annuities are payable to the several and respective proprietors thereof, out of a yearly fund or sum of eighty one thousand pounds by that act established, and charged upon new rates and duties of excise, and new duties upon pepper, raisins, nutmegs, cinnamon, cloves, mace, and snuffs, thereby granted, and other provisions thereby made, for answering the same yearly fund in the manner therein mentioned. And whereas by another act of parliament made in the eighth year of the reign of her said late majesty Queen Anne, intituled, An act for continuing part of the duties upon coals, culm, and cynders, and granting new duties upon houses having twenty windows, or more, to raise the sum of fifteen hundred thousand pounds by way of a lottery for the service of the year one thousand seven hundred and ten, certain additional or new duties were imposed upon coals, culm, and cynders, and upon dwelling houses, for the term of thirty two years, reckoned from the twenty ninth day of September, one thousand seven hundred and ten; and a yearly fund of one hundred and thirty five thousand pounds was thereby established, during that term, for payment of such lottery annuities as should be founded upon that act, and be payable upon such tickets as were thereby prescribed. And pursuant to an act of the fifth year of your Majesty's reign, intituled, An act for redeeming the fund appropriated for payment of the lottery tickets, which were made forth for the service of the year one thousand seven hundred and ten, by a voluntary subscription of the proprietors into the capital stock of the South Sea company; and for raising a sum of money to pay off such debts and incumbrances as are therein mentioned; and for appropriating the supplies granted in this session of parliament; and to limit times for prosecutions upon bonds for exporting cards and dice; the yearly sum of eighty seven thousand three hundred forty two pounds, four shillings, and five pence, (part of the said yearly fund of one hundred and thirty five thousand pounds) hath already been purchased by the corporation of the governor and company of merchants of Great Britain trading to the South Seas and other parts of America, and for encouraging the fishery; and the same eighty seven thousand three hundred forty two pounds, four shillings, and five pence per annum, together with one thousand three hundred ninety seven pounds, nine shillings, and six pence per annum more, for charges of management, is already added to the yearly fund or annuity of the same corporation; and the yearly sum of forty six thousand two hundred sixty pounds, six shillings, and one penny, (being the residue of the said yearly fund of one hundred and thirty five thousand pounds) is, during the remainder of the last mentioned term of thirty two years, payable in several lottery annuities, and upon pay-tickets for the same, which were not subscribed upon the said act of the fifth year of your Majesty's reign; which yearly sums herein before mentioned

8 Ann. c. 7.

8 Ann. c. 4.

5 Geo. 1. c. 19.

12 Ann.
Stat. 2. c. 9.

1 Geo. 2.
Stat. 1. c. 2.

1 Geo. 1.
c. 19, 21.

mentioned to be payable during the respective remainders of the said several terms of thirty two years, do together, by computation, amount to the sum of one hundred twenty seven thousand two hundred sixty pounds, six shillings, and one penny per annum, or thereabouts. And whereas several principal sums, amounting in the whole to sixteen millions five hundred forty six thousand four hundred eighty two pounds, seven shillings, and one penny farthing, or thereabouts, are secured by several acts of parliament, for which interest monies or annuities at several rates are payable at the publick charge, till the satisfying of the said principal sums, or redemption of the funds charged with the payment of such interest monies or annuities, according to the tenor of the respective acts of parliament in that behalf; that is to say, the sum of five hundred sixty three thousand three hundred pounds doth, on the nineteenth day of March, one thousand seven hundred and nineteen, remain unsatisfied to complete the sum of six hundred thirty three thousand and ten pounds principal money, which by virtue of letters patents of her late majesty Queen Anne, bearing date the thirteenth day of October, one thousand seven hundred and thirteen, grounded upon an act of parliament of the twelfth year of her reign, intituled, An act to raise twelve hundred thousand pounds for publick uses, by circulating a further sum in Exchequer bills; and for enabling her Majesty to raise five hundred thousand pounds on the revenues appointed for uses of her civil government, to be applied for or towards payment of such debts and arrears owing to her servants, tradesmen, and others, as are therein mentioned, was charged with an interest after the rate of four pounds per centum per annum, upon a yearly fund of thirty five thousand pounds, payable at the Exchequer during the term of thirty two years, from Michaelmas, one thousand seven hundred and thirteen, out of the revenues in the same letters patents mentioned; which yearly fund is redeemable upon paying off all the principal and interest charged thereupon; the sum of one million fifty seven thousand nine hundred and ninety pounds doth, on the two and twentieth day of March, one thousand seven hundred and nineteen, remain unsatisfied to complete the sum of one million one hundred fifty seven thousand three hundred and sixty pounds; which in respect only of the tickets, commonly called The blank tickets, drawn in the lottery for raising fourteen hundred thousand pounds for the service of the year one thousand seven hundred and fourteen, was charged with an interest after the rate of five pounds per centum per annum, upon the yearly fund of one hundred sixteen thousand five hundred seventy three pounds, and twelve shillings, payable at the Exchequer out of certain duties on soap, paper, linens, silks, calicoes, stuffs, starch, exported coals, and upon stamp vellum, parchment, and paper, granted for thirty two years, from the second day of August, one thousand seven hundred and fourteen, by two acts; one of the twelfth year of her late Majesty's reign, intituled, An act for laying additional duties on soap and paper, and upon certain linens, silks, calicoes, and stuffs, and upon starch, exported coals, and upon stamp vellum, parchment, and paper, for raising one million four hundred thousand pounds by way of a lottery for her Majesty's supply; and for allowances on exporting made wares of leather, sheep-skins, and lamb-skins; and for distribution of four thousand pounds due to the officers and seamen for gun-money; and to adjust the property of tickets in former lotteries; and touching certain shares of stock in the capital of the South Sea company; and for appropriating the monies granted to her Majesty; and the other of the first year of your Majesty's reign, intituled, An act for rectifying mistakes in the names of the commissioners of the land-tax for the year one thousand seven hundred and fourteen; and for raising so much as is wanting to make up the sum of fourteen hundred thousand pounds, intended to be raised by a lottery for the publick service in the said year, or by one of the acts last mentioned; and the sum of six hundred fifty two thousand and twenty pounds doth, on the two and twentieth day of March, one thousand seven hundred and nineteen, remain unsatisfied, to complete the sum of seven hundred nineteen thousand and forty pounds, which in respect only of the tickets, commonly called The prize tickets, drawn in the lottery mentioned

mentioned, was charged upon the said yearly fund of one hundred sixteen thousand five hundred seventy three pounds, and twelve shillings, with an interest after the rate of four pounds per centum per annum; which yearly fund last mentioned is also redeemable upon paying off all the principal sums and arrears of interest due thereupon. And several sums, amounting to one million seventy nine thousand pounds principal monies, were advanced for the use of the publick, pursuant to two several acts of parliament of the first year of your Majesty's reign, the one for raising nine hundred and ten thousand pounds upon a fund of forty five thousand five hundred pounds per annum, and the other for raising one hundred and sixty nine thousand pounds upon a fund of eight thousand four hundred and fifty pounds per annum, charged upon the aggregate fund, and other provisions therein mentioned; for all which sums so amounting to one million seventy nine thousand pounds, the contributors, and those claiming under them, are intitled to several annuities at the rate of five pounds per centum per annum, payable by the cashier of the bank of England for the time being; and the same annuities at that rate amount to fifty three thousand nine hundred and fifty pounds per annum, (over and above six hundred and fifty pounds per annum allowed for charges of management) but are subject to redemption at any time upon one year's notice, and repayment by parliament of the respective principal sums last mentioned, and of all arrears of the same annuities (if any be then due). And by or in pursuance of an act of parliament made in the third year of your Majesty's reign, intituled, An act for redeeming the duties and revenues which were settled to pay off principal and interest on the orders made forth on four lottery acts passed in the ninth and tenth years of her late Majesty's reign, and for redeeming certain annuities payable on orders out of the hereditary excise, according to a former act in that behalf; and for establishing a general yearly fund, not only for the future payment of annuities at several rates, to be payable and transferrable at the bank of England, and redeemable by parliament; but also to raise monies for such proprietors of the said orders, as shall chuse to be paid their principal and arrears of interest in ready money; and for making good such other deficiencies and payments, as in this act are mentioned; and for taking off the duties on linseed imported, and British linen exported; several annuities or yearly sums, after the rate of five pounds per centum per annum, amounting in the whole to the sum of four hundred seventy six thousand seven hundred seventeen pounds, seventeen shillings, and eight pence per annum, or thereabouts, are payable by the cashier of the bank of England for the time being for several principal sums which remained due and unsatisfied on the said four lottery acts, and for one moiety of the debt which was due to certain bankers and others, and for interest made principal pursuant to the act last mentioned, amounting in the whole to nine millions five hundred thirty four thousand three hundred fifty seven pounds, thirteen shillings, and eleven pence three farthings; that is to say, on the act for the ten pounds lottery for the service of the year one thousand seven hundred and eleven, the sum of one million six hundred seventy two thousand eight hundred twenty one pounds, and ten shillings; on the act for the class lottery of the same year the sum of two millions five hundred sixty three thousand seven hundred sixty eight pounds, and four shillings; and on the act for the ten pounds lottery for the service of the year one thousand seven hundred and twelve, the sum of two millions five hundred ninety two thousand three hundred sixty seven pounds, and seven shillings; and on the act for the class lottery of the same year the sum of two millions three hundred forty six thousand seven hundred forty five pounds, nineteen shillings, and six pence; and for the said moiety of the debt which was due to the bankers and others the sum of six hundred fifty eight thousand six hundred and forty four pounds, thirteen shillings, and five pence three farthings. And by or in pursuance of the said act of the third year of your Majesty's reign several annuities or yearly sums, after the rate of four pounds per centum per annum, amounting to the sum of one hundred two thousand thirty six pounds, thirteen shillings, and two pence per annum, or thereabouts, are payable by the cashier of the

3 Geo. 1. c. 7.

9 Ann. c. 6.

10 Ann. c. 19.

10 Ann. c. 26.

3 Geo. 1. c. 7.

3 & 4 Ann.
c. 4.

9 Ann. c. 6.

3 Geo. I. c. 7.

the bank of England for the time being for several principal sums amounting to two millions five hundred fifty thousand nine hundred and sixteen pounds, eight shillings, and eight pence halfpenny, or thereabouts; that is to say, two thousand six hundred seventy two pounds, and ten shillings per annum, or thereabouts, for monies contributed by tallies of sol to satisfy the principal and interest, amounting to sixty six thousand eight hundred and twelve pounds, nine shillings, and two pence, which remained unsatisfied upon the register of loans founded upon the act of parliament for the duties on low wines, and other things therein mentioned, which expired on or about the twenty fourth day of June, one thousand seven hundred and fourteen; thirteen thousand eight hundred seventy one pounds, fourteen shillings, and eight pence per annum, or thereabouts, for monies contributed by tallies of sol to satisfy the principal and interest, amounting to three hundred forty six thousand seven hundred ninety three pounds, seven shillings, and ten pence, which remained unsatisfied upon the register of loans founded on the act of parliament for the duty on candles, which expired on or about the first day of May, one thousand seven hundred and fifteen; twenty thousand three hundred sixty five pounds, one shilling and ten pence per annum, or thereabouts, for monies contributed by tallies of sol to satisfy a deficiency, which (when adjusted) appeared to amount to five hundred nine thousand one hundred twenty seven pounds, five shillings, and six pence, to make good your Majesty's supply for the year one thousand seven hundred and sixteen; nine hundred sixty seven pounds, sixteen shillings, and nine pence per annum, or thereabouts, for monies contributed by tallies of sol to satisfy several bills of exchange, amounting to twenty four thousand one hundred ninety five pounds, eighteen shillings, and one penny, drawn for the service of the expedition to Canada: sixty four thousand one hundred fifty nine pounds, nine shillings, and eleven pence per annum, or thereabouts, for the principal sums, amounting to one million six hundred three thousand nine hundred eighty seven pounds, eight shillings, and one penny halfpenny, contained in army debentures certified on or before the one and twentieth day of March, one thousand seven hundred and nineteen, by the proper officer appointed to make forth such debentures pursuant to the several acts of parliament in that behalf: all which annuities or yearly sums, computed or to be computed after the said respective rates of five pounds per centum per annum, and four pounds per centum per annum, by virtue or in pursuance of the said act of the third year of your Majesty's reign, are payable out of a certain yearly fund of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, and ten pence, and one fifth part of a penny per annum, commonly called The general fund, established by the same act: the payments whereof, and making good all deficiencies thereupon, are secured by the several duties and revenues by that act granted and made perpetual, and by several appropriations and other provisions therein specified; and the same annuities are redeemable upon such notice or notices and such payment or payments to be made, as in and by the said act of the third year of your Majesty's reign are prescribed. And by or in pursuance of a certain clause contained in the act for the land-tax passed in the fifth year of your Majesty's reign, one or more annuity or annuities amounting to the sum of five thousand five hundred fifteen pounds, and twelve shillings per annum, or thereabouts, after the rate of five pounds per centum per annum, were made payable by the said cashier of the bank of England for the time being out of the said general fund of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, and ten pence, and one fifth part of a penny per annum, to the treasurer of your Majesty's navy for the service of the navy and victualling thereof, to make good a deficiency of one hundred ten thousand three hundred and twelve pounds, seventeen shillings, and four pence, in the same act expressed; which annuity or annuities last mentioned are also charged on the said general or yearly fund, and be payable at the bank of England as other annuities payable out of that fund until the redemption thereof by parliament. And by or in pursuance of another act of the fifth year of your Majesty's reign, intituled, An act for the relief of Edward Glent esquire, executor of lieutenant colonel Thomas Glent, for an army

army debenture lost in the pay office, one or more annuity or annuities amounting to twenty three pounds, eight shillings, and three pence farthing per annum, or thereabouts, after the rate of four pounds per centum per annum, became payable by the said cashier of the bank of England for the time being, out of the said general fund of seven hundred twenty four thousand eight hundred forty nine pounds, six shillings, and ten pence, and one fifth part of a penny per annum, for the principal sum of five hundred eighty five pounds, seven shillings, and one penny, stated to be due on a lost debenture mentioned in the same act; which annuity or annuities were also thereby made payable until the redemption thereof by parliament. And by or in pursuance of another act of parliament made in the fifth year of your Majesty's reign, intituled, An act for applying certain 5 Geo. 1. c. 3. overplus monies and further sums, to be raised as well by way of a lottery as by loans, towards paying off and cancelling Exchequer bills, and for lessening the present great charge in relation to those bills; and for circulating and exchanging for ready money the residue of the same bills for the future, several annuities, amounting in the whole to the yearly sum of twenty thousand pounds, after the rate of four pounds per centum per annum, for the principal sums, amounting to five hundred thousand pounds contributed to a lottery founded upon that act, are payable by the cashier of the bank of England for the time being out of a yearly fund of twenty thousand pounds thereby charged (amongst other things) upon the duties and revenues thereby denominated the aggregate fund, subject nevertheless to a proviso of redemption upon such notice and payments as by the act last mentioned are prescribed. And by or in pursuance of another act made in the said fifth year of your Majesty's reign, intituled, An act 5 Geo. 1. c. 9. for continuing certain duties upon coals and culm, and for establishing certain funds to raise money, as well to proceed in the building of new churches, as also to complete the supply granted to his Majesty, and to reserve the overplus monies of the said duties for the disposition of parliament; and for more effectually suppressing private lotteries, the sum of five hundred thousand pounds therein mentioned, towards your Majesty's supply, was raised by a lottery; which sum, together with interest for the same, after the rate of four 1 Geo. 2. c. 2. pounds per centum per annum, till repayment of the principal, is thereby secured to be paid at the Exchequer in the course therein mentioned, by and out of a yearly fund of thirty thousand five hundred fifty nine pounds, and fourteen shillings, thereby settled for thirty two years, reckoned from the twenty fifth day of March, one thousand seven hundred and nineteen, and charged (amongst other things) upon certain duties on coals and culm thereby granted or appropriated: so that all the principal sums for which interest monies are payable out of the said redeemable funds or securities carrying interest at the said rate of five pounds per centum per annum, till satisfaction of the same principal sums, do amount to one million fifty five thousand nine hundred and ninety pounds, or thereabouts; and all the principal sums for which interest monies are payable out of the said redeemable funds or securities carrying interest at the said rate of four pounds per centum per annum, till satisfaction of the same principal sums, do amount to one million seven hundred fifteen thousand three hundred and twenty pounds, or thereabouts; and all the principal sums for which the said annuities are payable out of the said redeemable funds or securities at the said rate of five pounds per centum for every one hundred pounds, do amount to ten millions seven hundred and thirty three thousand six hundred seventy pounds, eleven shillings, and three pence farthings, or thereabouts; and the annuities, payable for the same at the last mentioned, do amount to five hundred thirty six thousand one hundred eighty pounds, ten shillings, and six pence three farthings per annum, or thereabouts, to be redemption thereof; and all the principal sums for which the said annuities are payable out of the said redeemable funds or securities at the said rate of five pounds per annum for every one hundred pounds, do amount to three millions one thousand five hundred and one pounds, fifteen shillings, and nine pence farthings, or thereabouts; and the annuities payable for the same at the said rate of five pounds per centum per annum, do amount to one hundred twenty two thousand

South Sea
company wil-
ling to take in,
either by pur-
chase or sub-
scription, all
or any of these
annuities be-
fore 1 March,
1721,

without com-
pulsion on any
of the pro-
prietors.

The condi-
tions upon
which the
company are
to take in
those several
annuities.

thousand and sixty pounds, one shilling and five pence per annum, or thereabouts, until the redemption thereof. And whereas the governor and company of merchants of Great Britain trading to the South Seas, and other parts of America, and for encouraging the fishery, are willing, at such time or times as they shall find convenient, before the first day of March, one thousand seven hundred and twenty one, to take in, either by purchase or subscriptions, all or any the above mentioned annuities, payable during the respective remainders of the above mentioned terms of ninety six years, eighty nine years, and ninety nine years, (in this act before computed to amount in the whole to six hundred sixty six thousand eight hundred twenty one pounds, eight shillings, and three pence halfpenny per annum, or thereabouts) from the respective proprietors thereof, (and without any compulsion on any of the said proprietors) at such price and prices as shall be agreed between the said company and the respective proprietors of those annuities; and where any of the annuities so payable during the remainder of any of the said long terms of ninety six years, eighty nine years, and ninety nine years, do or shall belong to several persons or corporations having particular estates or interest therein, (in possession, reversion, or by way of future interest) who will voluntarily agree together to depart with such their particular estates or interests, that so the said governor and company may lawfully take in such annuity or annuities during the whole remainder of the said respective terms of ninety six years, eighty nine years, or ninety nine years, the said governor and company, in all such cases, are willing, at such time or times as they shall find convenient before the said first of March, one thousand seven hundred and twenty one, to take in, either by purchase or subscriptions, such particular estates or interests, whereby the said annuities for the whole remainder of the said long terms respectively may effectually be taken in, according to the true meaning of this act, at such price or prices as shall be agreed between the said company and those proprietors: provided the said governor and company, for every annuity (part of the said annuities computed to amount in the whole to six hundred sixty six thousand eight hundred twenty one pounds, eight shillings, and three pence halfpenny per annum, or thereabouts) so to be taken in by them, may, in lieu thereof, have an addition made to their capital stock after the rate of twenty years purchase, and such respective additions (in respect thereof) to their present annuity or yearly fund, secured to be paid for such time, and out of such duties and revenues as are herein-after prescribed and appointed, until the redemption thereof according to the tenor and true meaning of this present act. And the said governor and company are willing, at such time or times as they shall see convenient, before the said first day of March, one thousand seven hundred and twenty one, to take in, either by purchase or subscriptions, all or any of the above mentioned lottery-annuities in this act computed to amount to forty six thousand two hundred and sixty pounds, six shillings, and one penny per annum, or thereabouts for the term of twenty three years, reckoned from Michaelmas, one thousand seven hundred and nineteen, and the pay-tickets for the same, from the respective proprietors thereof, at such price or prices as shall be agreed between the said company and the respective proprietors of those annuities. And where any of the lottery-annuities so payable during the said term of twenty three years, or the pay-tickets for the same, do or shall belong to several persons or corporations, who will voluntarily agree together to depart with all the pay-tickets for any such annuity for the said term of twenty three years, the said governor and company, in all such cases, and every such case and cases, are willing, at such time or times as they shall find convenient, before the said first day of March, one thousand seven hundred and twenty one, to take in the same, either by purchase or subscriptions, at such price or prices as shall be agreed between the said company and those proprietors: provided the said governor and company, for every such lottery-annuity so to be taken in, may have an addition made to their capital stock after the rate of fourteen years purchase, and such respective additions to their present annuity or yearly fund, secured to be paid for such time, and out of such duties and revenues as are herein-after prescribed and appointed in that behalf, until the redemption thereof according to the tenor and true meaning of this present act. And the said gov-

nor and company are also willing, at such time or times as they shall see convenient, before the said first day of March, one thousand seven hundred and twenty one, to take in, either by purchase or subscriptions, all or any the above mentioned annuities, (before in this act computed to amount to eighty one thousand pounds per annum, or thereabouts) for the said term of twenty two years and three quarters of a year, reckoned from Christmas, one thousand seven hundred and nineteen, or for the remainder of that term which shall be to come and unexpired at the quarter day next preceding the taking in the same from the respective proprietors thereof, without any compulsion on any such proprietors, at such price or prices as shall be agreed between the said company and the respective proprietors of those annuities. And where any of the annuities so payable during the said term of twenty two years and three quarters of a year, or such remainder thereof, do or shall belong to several persons or corporations having particular estates or interests therein, who will voluntarily agree together to depart with such their particular estates or interests, so that such annuity or annuities may effectually be taken in for the said whole time or term of twenty two years and three quarters of a year, or such remainder thereof, the said governor and company in all and every such case and cases are willing, at such time or times as they shall see convenient, before the said first day of March, one thousand seven hundred and twenty one, to take in the same, either by purchase or voluntary subscriptions, at such price or prices as shall be agreed between the said company and those proprietors; provided the said governor and company, for every such annuity so to be taken in, may have an addition made to their capital stock after the like rate of fourteen years purchase, and such respective additions, in respect thereof to their present annuity or yearly fund, secured to be paid for such time, and out of such duties and revenues as are herein-after prescribed and appointed in that behalf, until the redemption thereof according to the tenor and true meaning of this present act. And the said governor and company are likewise willing, at such time or times as they shall see convenient, before the first day of March, one thousand seven hundred and twenty one, (but subject to such notices for redemption as are herein-after mentioned) to take in all and every the said redeemable debts and annuities, (the principal sums whereof are in this act before computed to amount to sixteen millions five hundred forty six thousand four hundred eighty two pounds, seven shillings, and one penny farthing, or thereabouts) either by purchases, taking subscriptions, or paying them off by the said governor and company: provided the said governor and company may have an addition of one hundred pounds to their present capital stock for every one hundred pounds of the principal monies so taken in by them, and proportionably for greater or lesser sums, and so as such additions be made to the present annuity or yearly fund of the said governor and company as shall be equal to the rates now payable for the principal sums of those redeemable debts and annuities which shall be so taken in, until the redemption thereof according to this act. And the said governor and company, for the liberty of increasing their capital stock and their annuity or yearly fund by such means as aforesaid, have desired and consented, that their present annuities or yearly funds for their present capital stock, and the annuities or yearly funds for their capital stocks, (to be increased pursuant to this act) be continued at the respective rates herein-after mentioned, till the feast of the nativity of Saint John baptist, which shall be in the year of our Lord one thousand seven hundred and twenty seven inclusively; and that from and after the same day their then annuity or yearly fund for their whole capital and increased capital stocks may be actually reduced to four pounds per centum per annum, and be likewise from thenceforth redeemable by parliament; and in consideration thereof, and of such other benefits and advantages as are hereafter in and by this act provided and expressed, the said governor and company are willing to make payments into the receipt of Exchequer as are herein-after specified, for the use of the publick, to be applied for paying off the publick debts and incumbrances incurred before Christmas, one thousand seven hundred and sixteen.

Now, we your Majesty's most dutiful and loyal subjects, the commons of Great

The duties of
excise and on
pepper, &c.
granted
9 Ann. c. 7.

and the
35,000l. per
ann. granted
by her late
Majesty's let-
ters patents,
made perpe-
tual.

The duty on
soap, paper,
&c.
12 Ann.
stat. 2. c. 9.

1 Geo. 1.
stat. 1. c. 2.

Great Britain in parliament assembled, being desirous to have the said public debts and incumbrances lessened as fast as conveniently may be, with regard to justice and the publick faith, and that as well such publick duties, revenues, and incomes, as are already settled for answering the present annuity or yearly fund of the said governor and company, as also such other publick duties, revenues, and incomes, as are specified in this act, may be settled in such manner, that the present annuities or yearly funds for the present capital of the said governor and company, and the annuities or yearly funds which shall become due and payable for their capital to be increased, pursuant to this act, may be continued at the respective rates herein-after mentioned, till the said feast of the nativity of Saint *John Baptist*, which shall be in the year of our Lord one thousand seven hundred and twenty seven inclusive; and that from and after the same feast day their then annuity or yearly fund for their whole capital and increased capital may be actually reduced to four pounds *per centum per annum*, and likewise be thenceforth redeemable by parliament according to the purport and true meaning of this act, have, for that end and purpose, given and granted, and do by this present act give and grant to your Majesty, your heirs and successors, such rates, duties, revenues, and incomes, as are herein-after mentioned; and do humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That such or the like particular rates and duties of excise upon beer, ale, cyder, and other liquors, as by the said act of the eighth year of the reign of *Queen Anne* were granted for the term of thirty two years, which commenced from the feast of the annunciation of the blessed *Virgin Mary*, one thousand seven hundred and ten; and such new rates or duties upon pepper, raisins, nutmegs, cinnamon, cloves, mace, and snuff, as by the same act were granted for the term of thirty two years, which commenced from the sixth day of *February*, one thousand seven hundred and nine, shall severally, by virtue of this act, have continuance after the respective determinations of the several terms of thirty two years last mentioned, and be paid and payable to his Majesty, his heirs and successors for ever: and that the above mentioned yearly fund or sum of thirty five thousand pounds *per annum*, which by the said letters patent of her said late majesty *Queen Anne*, grounded upon the said act of parliament in that behalf, was made payable at the Exchequer during the term of thirty two years, which commenced from *Michaelmas*, one thousand seven hundred and thirteen, out of revenues in the same letters patents expressed, shall, after the determination of the term of thirty two years last mentioned, have continuance, and the said revenues shall be charged therewith for ever: and that such or the like additional or new duties and rates for and upon all soap, and for and upon all paper, paste-boards, mill-boards, and scale-boards, and for and upon certain chequered and striped linens, and upon certain linens printed, painted, stained, or dyed after the manufacture, or in the thread or yard before the manufacture in any foreign parts, and for and upon silks, calicoes, linens, and stuffs printed, stained, painted, or dyed in *Great Britain*, and for and upon all starch, and for and upon coals shipped to be exported, and for and upon several matters and things which should be engrossed or written on stamp vellum, parchment, and paper, which in or by the said two acts, the one of the twelfth year of her said late Majesty's reign, and the other of the first year of his now Majesty's reign, or by one of those acts, were granted and laid for a term or several terms of thirty two years, which commenced from the second day of *August*, one thousand seven hundred and fourteen, (except as in the same acts or either of them is excepted) shall severally, by virtue of this act, have continuance after the determination of the term and terms of thirty two years last mentioned, and be paid and payable to his Majesty, his heirs and successors for ever: and that such and the like particu-

cular rates and impositions; which in and by one of the said acts of the fifth year of his present Majesty's reign were granted or imposed for and upon all sorts of coals and culm which should be imported and brought into the port of the city of *London*, or the river of *Thames* within the liberty of the said city upon the same river, from and after the twenty seventh day of *September*, one thousand seven hundred and twenty five, and before the feast of the annunciation of the blessed *Virgin Mary*, which shall be in the year of our Lord one thousand seven hundred and fifty one, shall by virtue of this act be continued and be paid and payable to his Majesty, his heirs and successors for ever, for and upon all sorts of coals and culm which shall be imported and brought at any time or times after the twenty fourth day of *March*, which shall be in the year of our Lord one thousand seven hundred and fifty.

and the duties on coals, &c. 5 Geo. 1. c. 9. made perpetual.

II. And it is hereby enacted, That the several rates, duties, revenues, and impositions by this act made perpetual, as aforesaid, as well before as when and as the same respectively shall take effect by virtue of this act, shall be raised and levied by such rules, means, and methods, and under such penalties and forfeitures, and with such distributions of the same penalties and forfeitures, and subject to such power of mitigation, and with such respective drawbacks, allowances, and repayments, and with such exceptions, and in such manner and form, as the like rates, duties, revenues, or impositions, granted or continued by the said former acts now in being respectively, are prescribed, enacted, or appointed to be raised or levied.

These duties how to be raised.

III. Provided always, and it is hereby enacted by the authority aforesaid, That in all cases where any further or other provision or alteration is made by any other act or acts of parliament now in force, touching or concerning any the rates, duties, revenues, and impositions which were granted for certain terms, as aforesaid, such other provisions and alterations shall be observed and take place, in relation to the like rates, duties, revenues, and impositions by this act intended to be made perpetual.

Alterations in other acts concerning the duties to take place.

IV. And be it enacted by the authority aforesaid, That all the monies to arise by the said rates, duties, revenues, and impositions by this act made perpetual, as aforesaid, as well before as when and as the same respectively (after the expiration of the respective terms formerly granted, as aforesaid) shall take effect by virtue of this present act, (the necessary charges of raising the same excepted) shall from time to time be brought into the receipt of the Exchequer, to the intent and purpose that the said governor and company of merchants of *Great Britain* trading to the *South Seas*, and other parts of *America*, and for encouraging the fishery, and their successors, may out of the same be secured the payment of such respective annuities or sums as shall may become due or payable to them in pursuance of this act, until the redemption thereof: nevertheless the said rates, duties, revenues, and impositions hereby made perpetual, and such annuities or sums as shall or may become due or payable out of the same to the said governor and company, and their successors, shall be subject to redemption by parliament, according to the proviso or condition of redemption hereafter in this act contained in that behalf; any thing in this act contained to the contrary notwithstanding.

The monies to arise by these duties to be brought into the Exchequer,

subject to redemption.

XXIII. And be it further enacted by the authority aforesaid, That the annuity or yearly fund now payable to the same governor and company at the rate of five pounds *per centum per annum*, from the time to which it last paid at the Exchequer, until and for the said feast of the nativity of *Saint John Baptist*, which shall be in the year of our Lord one thousand seven hundred and twenty seven, and from thenceforth at the said rate of five pounds *per centum per annum*, until redemption by parliament, according to this act, shall grow and be accounted due quarterly, as the same now is satisfied by weekly or other payments, as is herein-after mentioned) to the same governor and company, and their successors, out of the monies to arise into the said Exchequer, of or for the particular duties, revenues,

The increased annuity shall grow due quarterly out of the monies to arise by the duties chargeable therewith.

The tempo-
rary duties
continued for
ever.

A propor-
tional addi-
tion to be
made to the
company's
present allow-
ance for
charges of
management.

revenues, funds, and other provisions now charged or chargeable with the same annuity or yearly fund, now payable after the said rate of five pounds *per centum per annum*, or appropriated for payment thereof by any act or acts of parliament now in force; and that the several additions to be made to the same annuity or yearly fund of the same governor and company by virtue of this act, as fast as the same additions respectively shall be settled and determined, as aforesaid, shall be computed and paid from the respective commencements thereof according to this act, and shall grow and be accounted due to them and their successors quarterly, at the four most usual feasts aforesaid, by equal portions, at the several rates by this act prescribed, until and for the said feast of the nativity of Saint *John* Baptist, one thousand seven hundred twenty seven; and from and after the same feast day at the said rate of four pounds *per centum per annum*, until redemption by parliament, according to this act (nevertheless to be satisfied by weekly or other payments, as is herein-after mentioned); and all and every the same additional annuities or yearly funds shall be charged and chargeable upon, and be paid and payable out of the monies arisen or to arise at the said receipt of Exchequer, of or for the particular duties, revenues, funds, and other provisions respectively, which were charged with payment of the respective annuities or debts so taken in or paid off, as aforesaid, or were appropriated for payment thereof; and in case the said particular duties or revenues, or any of them, are temporary, or were imposed only for a term or terms of years, which may end or determine before the redemption of the additional annuity or annuities intended to be charged thereupon by virtue of this act, then and in all and every such case and cases every such additional annuity, until the redemption thereof by parliament, according to this act, shall be charged upon, and be payable out of the same or the like particular duties and revenues by this act continued and granted to his Majesty, his heirs and successors for ever, which are hereby declared to be a further security for payment of the same.

XXXIV. *And whereas the said governor and company of merchants of Great Britain, are already entitled, by virtue of former acts of parliament in that behalf to several yearly sums, amounting to nine thousand three hundred ninety seven pounds, nine shillings, and six pence per annum, for charges of management, and it is intended that they, and their successors, shall have a further allowance for charges of management of so much as it now costs the publick for the annual charge of paying, assigning, and accounting for the annuities and debts by this act intended to be taken in or paid off, or so much of them as shall be actually taken in or paid off, pursuant to this act:* be it therefore enacted by the authority aforesaid, That the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall with all convenient speed cause an account or estimate to be taken and made up of the whole annual cost to the publick, of paying, assigning, and accounting for all the annuities and debts of what kind soever, computed or specified in this act as aforesaid, (whether they shall or shall not be all taken in or paid off) and upon his or their receiving the above mentioned accounts, or duplicates thereof, from the said managers and directors to be constituted in pursuance of this act, from time to time, shall compute and allow, and cause to be computed and allowed to the same governor and company, a proportion of the said costs for the annuities and debts then appearing to be actually taken in or paid off; that is to say, as the sum of eleven millions seven hundred forty four pounds, eight shillings, and ten pence (being their present capital stock) is to the said yearly sum of nine thousand three hundred ninety seven pounds, nine shillings, and six pence, (being the present allowance for management) so the stock which they are to have for the annuities and debts by every such account or duplicate thereof, appearing to be taken in or paid off, shall be to the proportional sum which shall be allowed to the same corporation towards their charges, so as all the portions

proportional sums last mentioned do not exceed the whole of one year's cost for paying, assigning, and accounting for all the annuities and debts before mentioned; and the proportional sums so to be allowed, shall from time to time be specified in the said respective instruments, under the hands and seals of the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, and shall respectively commence from the respective time or times at which the to be increased annuity and annuities to the same governor and company, or the proportional parts thereof, shall commence in pursuance of this act.

XXXV. And it is hereby enacted, That the said sums amounting to nine thousand three hundred ninety seven pounds, nine shillings, and six pence *per annum*, and such further sums for charges of management, (when and as they shall be added thereunto) shall from time to time be paid and payable to the said governor and company of merchants of *Great Britain*, and their successors, at such times, and in such manner and form, as their present annuity or yearly fund, and the said additions to be made thereunto, as aforesaid, are by this act appointed to be paid and payable, till the same annuities and yearly funds shall be redeemed according to this act; and that as well the said sums amounting to nine thousand three hundred ninety seven pounds, nine shillings, and six pence *per annum*, as the said further sums to be allowed for charges of management, shall be charged upon and payable out of the particular duties, revenues, and incomes by this act charged, or intended to be charged, to and with the payment of the said present annuity or yearly fund of the same governor and company, and of the said several additions to be made thereunto, as aforesaid; any thing in this or any former act or acts of parliament contained to the contrary notwithstanding.

The 9,397 l. 9 s. 6 d. per annum, and further sums for charges, to be paid to the company as their present annuities, &c. are payable till redeemed.

XXXVI. And for better securing to the said governor and company of merchants of *Great Britain*, and their successors, all the payments intended to be made to them, by virtue or in pursuance of this act: be it further enacted by the authority aforesaid, That all and every the above mentioned duties and revenues whatsoever by this act charged, or intended to be charged to or with the payment of the annuity or yearly fund of the same governor and company, and the additions to be made thereunto, as aforesaid, and to or with the payment of the said yearly sum of nine thousand three hundred ninety seven pounds, nine shillings, and six pence, and the additions for charges of management to be made thereunto, as aforesaid, (whether the same duties or revenues, or any of them, be such as were granted in perpetuity by any former act or acts of parliament, or be continued in perpetuity by virtue of this act) shall from time to time be raised, levied, and collected, and all the monies arising thereby, (except the necessary charges of raising, collecting, levying, and paying the same into the Exchequer in *England*) shall from time to time be brought and paid into the same Exchequer and according to the rules, methods, and directions, and with such drawbacks, repayments, and allowances, and under such penalties, forfeitures, and disabilities, as are prescribed by the said former act or acts of parliament respectively, or referred unto by this act, for raising, levying, collecting, or bringing in the same, as fully and effectually, as if the same rules, methods, directions, drawbacks, repayments, allowances, penalties, forfeitures, and disabilities, and every of them, were in and by this act particularly repeated and re-enacted; and that all the monies which shall be so brought into the said receipt, from time to time, of or for the said duties and revenues respectively, shall be fairly and distinctly entered and registered in one or more book or books to be kept in the offices of the auditor of the receipt, and clerk of the pells severally for that purpose, to which all persons concerned, at all seasonable times, shall have free access without fee charge.

All the duties and revenues charged with the company's yearly fund, &c. to be brought into the Exchequer,

according to the directions of the former acts,

to be entered in books of the auditor of the receipt and clerk of the pells.

XXXVII. And it is hereby also enacted, That the said auditor of the receipt and clerk of the pells for the time being shall severally keep one other

One other book to enter distinctly so much of the

monies as
ought to be
applied to the
company's
yearly fund
and the addi-
tions to be
made there-
to, and for
charges of
management.

The monies to
be kept apart
and appro-
priated for
that use.

Penalty on
officers of the
Exchequer
misapplying
the money.

Deficiency to
be made good
out of the
overplus in
any subse-
quent quarter.

Annuities not
taken in shall
continue to be
paid at the
former offices,

other book, in which shall be entered distinctly and separately so much or such proportions of the said monies so coming from time to time into the said receipt of Exchequer, as by the tenor and true meaning of this act shall be applicable or ought to be applied for or towards the payment of the said present annuity or yearly fund of the same governor and company, and the additions to be made thereunto as aforesaid, at the respective rates before mentioned, and for or towards the payment of their said yearly sum of nine thousand three hundred ninety seven pounds, nine shillings, and six pence, for charges of management, and the additions to be made thereunto as aforesaid, until such redemption as aforesaid; which monies for that purpose shall be kept apart from all other monies whatsoever payable into the said receipt.

XXXVIII. And it is hereby also enacted and declared by the authority aforesaid, That all the monies which shall or ought to be so separated and kept apart for the said purposes in this act expressed, shall be and are hereby appropriated, and shall from time to time be issued and applied to and for the payment and satisfaction of such sum and sums of money as, according to the tenor and true meaning of this act, shall from time to time be due or payable to the said governor and company of merchants of *Great Britain*, or their successors, (subject nevertheless to such reduction and redemption, as are in and by this act prescribed touching the same) and to none other use, intent, or purpose whatsoever; and that the respective officers in the Exchequer, who shall make any wilful delay in issuing or paying the same, or shall be guilty of diverting or misapplying any of the said monies contrary to this act, for any such offence shall be forejudged of their respective offices or places, and be rendered incapable to serve his Majesty, his heirs or successors, in any office or employment of trust or profit whatsoever, and shall also be liable to pay double the value of any sum or sums of money so wilfully delayed to be paid, or so diverted or misapplied as aforesaid, to the said governor and company of merchants of *Great Britain*, and their successors, to be recovered by action of debt or on the case, bill, suit, or information, in any of his Majesty's courts of record in *Westminster*, wherein no essoin, protection, wager of law, or more than one imparlance, shall be granted or allowed.

XLI. And be it further enacted by the authority aforesaid, That if at any time or times the monies which shall be brought into the Exchequer, and be set apart as aforesaid, for making the payments by this act appointed and intended to be made to the said governor and company of merchants of *Great Britain*, and their successors, as aforesaid, (which monies are by this act appropriated for or towards that use and purpose) shall not be sufficient to pay and discharge, or compleat the payment at the end of any quarter of a year of all the monies which shall be then due for or upon their said present annuity or yearly fund, and the said additions to be made thereunto, and for or upon the said yearly sum of nine thousand three hundred ninety seven pounds, nine shillings, and six pence, for charges of management, and the additions to be made to the same as aforesaid, then and so often, and in every such case, the deficiency of any such quarter shall and may be supplied out of the overplus monies to arise and to be set apart as aforesaid in any subsequent quarter.

XLII. Provided always, and it is hereby enacted by the authority aforesaid, That such of the said annuities and debts as shall not be taken in by purchase or subscription, or be paid off by or in pursuance of this act, and the interest monies payable for the same debts, shall severally continue to be paid, and shall be payable to the respective proprietors thereof, their executors, administrators, successors and assigns, at the same respective offices and places, and out of the same duties, revenues, and incomes, and at such times and times, and shall be assignable, transferrable, and disposeable in the same manner and form as those annuities and debts, or the interest of such debts.

are now payable, assignable, transferrable, or disposeable by the respective acts or statutes now in force concerning the same, and as if this present act had never been made: and that this act, or any clause, matter, or thing therein contained, shall not extend or be construed to interrupt, delay, or prejudice, at any time before or after the said first day of *March*, one thousand seven hundred and twenty one, the receiving, assigning, transferring, or disposing the said annuities or debts, or the interests of such debts not taken in or paid off by virtue of this act as aforesaid, in any manner of wise; any thing herein contained to the contrary notwithstanding (except as is herein before otherwise provided and directed, relating to the stopping or delaying the assigning and transferring the annuities or shares in stock for the same, now transferrable at the publick office of the bank of *England*).

and shall be transferrable, &c. as if this act had not been made.

LVII. And it is hereby declared and enacted by the authority aforesaid, That the said governor and company of merchants of *Great Britain*, and their successors for ever, shall remain, continue, and be one body corporate and politick, by the name of *The governor and company of merchants of Great Britain trading to the South Seas, and other parts of America*, and for encouraging the fishery, and shall have, hold, receive, and enjoy the said annuity or yearly fund of five hundred eighty seven thousand three hundred forty two pounds, four shillings, and five pence, and the said annuities or yearly funds which, pursuant to this act, shall or ought to be added thereunto by way of increase, as aforesaid, and the said yearly sum of nine thousand three hundred ninety seven pounds, nine shillings, and six pence, and the said yearly sums to be added thereunto, (by way of increase for management) pursuant to this act, until the said annuities and yearly funds, and the said yearly sums respectively shall be redeemed according to this act, and shall have, hold, and enjoy for ever, all their forts, factories, acquisitions, lands, tenements, hereditaments, sole benefit of trade in and to the *South Seas* and elsewhere, with a perpetual succession, and all abilities, capacities, powers, authorities, franchises, exemptions, privileges, profits, and advantages whatsoever, whereunto the same governor and company are, or before the making of this act were entitled by any act or acts of parliament, grant or charter now in force, (all which are by this act ratified, confirmed, and made effectual to them and their successors) freed and discharged of and from all former provisos, powers, acts, matters, and things whatsoever, for redeeming, determining, or making void the same, or any of them, subject nevertheless to the provisos and powers herein-after contained for redeeming the said present annuity and yearly fund of the same governor and company, and all additions to be made thereunto, and the said yearly sum of nine thousand three hundred ninety seven pounds, nine shillings, and six pence, or charges of management, and all additions to be made thereunto, at such time or times, and in such manner and form, as are herein-after specified in that behalf.

Corporation shall continue for ever, and shall enjoy their increased funds till the redemption thereof,

and their factories, trade, and acquisitions.

LVIII. Provided always, and it is hereby enacted by the authority aforesaid, That, at any time after the said feast of the nativity of Saint *John* baptist, which shall be in the year of our Lord one thousand seven hundred twenty seven, upon repayment by parliament to the said governor and company of merchants of *Great Britain*, or their successors, of the whole sum thereof their said capital stock, with all the additions which (for taking in the said annuities, debts, and incumbrances) are to be made thereunto by way of increase as aforesaid, shall then consist, according to this act, without any deduction, defalcation, or abatement whatsoever, to be made out of the same, or any part thereof, and upon payment of all arrears which shall then be due at the respective rates aforesaid, or either of them, for or upon the then annuity or yearly fund of the same governor and company to be increased as aforesaid, and upon payment of all arrears of the said yearly sums for charges of management; all which arrears (if any such be) shall be computed and paid to the quarterly feast day then next preceding, and from

After 24 June, 1727, on repayment of the whole capital stock, &c. yearly fund, &c. to cease.

from thence shall be computed and paid by the day, till the time of such full payment made of the capital stock to be increased as aforesaid, then the said annuity or yearly fund of the same governor and company, payable as aforesaid, and the annuities or yearly funds which shall be added thereunto pursuant to this act, and the said yearly sums to be allowed for charges of management as aforesaid, and every of them, shall from thenceforth cease and determine.

After 24 June, 1727, on payment of any sum not less than 1,000,000 l. a proportionable part of the annuities shall cease.
2 Geo. 2. c. 8. sect. 19.

LIX. And in regard it is intended, that at any time or times after the said feast of the nativity of Saint John baptist, which shall be in the year of our Lord one thousand seven hundred twenty seven, the principal or sum total of the said capital and to be increased stock of the same governor and company, consisting of eleven millions seven hundred forty six thousand eight hundred forty four pounds, eight shillings, and ten pence, and the additions to be made thereunto as aforesaid, may be satisfied to the said governor and company by any payments (not being less than one million of lawful money of Great Britain at a time); and that as the same principal money shall be paid off, the said annuity or yearly fund of the same governor and company, and the annuities or yearly funds to be added thereunto as aforesaid, shall from time to time proportionably sink and be abated: be it therefore further provided and enacted by the authority aforesaid, That at any time or times after the said feast of the nativity of Saint John baptist, which shall be in the year of our Lord one thousand seven hundred twenty seven, upon repayment by parliament to the said governor and company of merchants of Great Britain, or their successors, of any sum or sums of money (not being less than one million at a time) in part of the principal monies whereunto the said capital with all the additions which, for taking in the said annuities, debts, and incumbrances, are to be made thereunto by way of increase as aforesaid, shall then jointly amount according to this act, and upon payment of all arrearages then due to them at the respective rates aforesaid, or either of them, for or upon their said annuity or yearly fund increased or to be increased as aforesaid, or so much of those arrearages as shall bear a proportion to the principal sums from time to time remaining unsatisfied, being computed by the day, until the time of every such payment of part of the principal respectively; and upon payment of all arrearages then due for or upon the said yearly sums for charges of management: then, from and after every such payment so made to the same governor and company, or their successors, so much of their said annuity or yearly fund increased or to be increased as aforesaid, as shall bear proportion to the monies so paid in part of the said principal, shall cease, determine, and be abated; any thing in this or any former act or acts of parliament contained or other matter or thing whatsoever, to the contrary notwithstanding.

After redemption of the annuities, the duties to be understood to be redeemed by parliament,

but the corporation to continue for ever.

LX. Provided also, and it is hereby further enacted by the authority aforesaid, That from and after the redemption of the said annuity or yearly fund of the said governor and company of merchants of Great Britain, and of the additional annuities or yearly funds which are to be joined to the same as aforesaid; and of the said yearly sums to be paid for charges of management as aforesaid, according to the several and respective provisos or conditions of redemption in this act contained, of or concerning the same, then and not till then, so much of the said several duties, revenues, and incomes as were by this act applicable thereunto during the continuance thereof, shall be understood to be redeemed by parliament, and shall not be issued, paid, or applied to any use, intent, or purpose whatsoever without authority of parliament: nevertheless, the same corporation by the name aforesaid shall for ever remain, continue, and be one body corporate and politick, and shall have, hold, and enjoy all their forts, factories, acquisitions, lands, tenements, hereditaments, sole benefit of trade in and to the South Seas and elsewhere, and also all the lands, tenements, and hereditaments that are or shall be by them purchased in Great Britain, not exceeding one thousand pounds per annum, with perpetual succession, and all abilities, capacities, powers, and authorities.

authorities, franchises, exemptions, privileges, profits, and advantages whatsoever, whereunto the said governor and company are, or before the making this act were entitled by any act or acts of parliament, grants, or charter now in force; all which, and all the clauses, matters, and things therein contained, now being in force, are by this act ratified, confirmed, and made effectual to them and their successors; and the same governor and company, and the members thereof, without having any share or interest in the said yearly funds, payments, or annuities, or any of them, after the same shall be redeemed, shall have and be entitled to the sole and exclusive benefits of trade in and to the *South Seas* and elsewhere, and such power of trade in the fishery, as by any act or acts of parliament now in force is directed, and all other benefits, powers, privileges, and advantages, (the said respective annuities to them issuing or payable after such redemption as aforesaid, only excepted) as if no such redemption were had or made; any thing in this act contained to the contrary notwithstanding.

LXI. And it is hereby declared and enacted by the authority aforesaid, That all and every the abilities, capacities, powers, authorities, exemptions, franchises, privileges, profits, and advantages whatsoever, and all pains of death and other penalties, forfeitures, and disabilities, and all rules, directions, methods, articles, matters and things whatsoever, which by any former act or acts of parliament, or any clause or clauses therein, or any charter or charters under the great seal of *Great Britain*, are enacted, granted, or established to, for, touching or concerning the same corporation of the governor and company of merchants of *Great Britain* trading to the *South Seas* and other parts of *America*, and for encouraging the fishery, or their successors, or the members of the same, or any person or persons employed or to be employed under them, (being in force at or until the time of making this act, and not hereby determined or altered) shall for ever continue and be practised, and be put in execution, for securing and paying the yearly funds, annuities, and payments by this act directed, and subject to the provisos for redemption thereof in this act contained, and also (as well after such redemption as before) for securing the possessions, trade, and business of the same corporation, and for the advantage of them and all persons employed and to be employed under them, in all respects, as fully and effectually, to all intents and purposes, as if the said abilities, capacities, powers, authorities, exemptions, franchises, privileges, profits, and advantages, and the said pains of death and other penalties, forfeitures, and disabilities, and the said benefit of trade, rules, directions, methods, articles, matters, and things were severally repeated and at large re-enacted in the body of this present act.

LXII. Provided always, and it is hereby enacted, That nothing in this act contained shall obstruct or hinder, or be construed to obstruct or hinder, the payment of any part of the yearly sum of seven hundred thousand pounds, settled during his Majesty's life (which God long preserve) for support of his Majesty's household, and of the honour and dignity of the crown, or any part of the annuities granted by his Majesty to his royal highness the prince of *Wales*, or his trustees, out of the same, pursuant to acts of parliament in that behalf; or to obstruct or hinder the payment of the yearly sum of four thousand pounds payable by any act or acts of parliament out of part of the said aggregate fund to sheriffs of *England* and *Wales*, for defraying the charges of taking forth their letters patents for their respective offices, and passing their several accounts, and obtaining their *quietus's*; any thing in this act contained to the contrary notwithstanding.

LXVI. Provided always, and it is hereby further enacted, That if the sub-governor, deputy-governor, the directors, managers, assistants, or other members of the said corporation of the governor and company of merchants of *Great Britain* trading to the *South Seas* and other parts of *America*, and for encouraging the fishery, shall upon the account of the said corporation, at any time or times, purchase any lands or revenues belonging to the crown,

All things by any former acts or charters granted, to continue for ever.

Not to hinder the payment of 700,000l. per annum to his Majesty, or the annuities to the prince of *Wales*, or the 4,000l. per ann. for the riffs charges.

Company not to purchase crown lands, or lend money to the crown by way of anticipation.

Penalty for so doing.

3 Geo. 3. c. 7.

So much money arising before 24 June, 1727, by the surplus monies called *The sinking fund*, with the increase thereof, as shall remain after 520,000 l. by 5 Geo. 3. c. 3. is completed, and after discharging payments charged on the sinking fund, &c. redeemable before Midsummer, 1727, shall be applied by even sums of 100,000 l. towards paying off part of the capital, carrying interest at 3 l. per cent.

or advance or lend to his Majesty, his heirs or successors, any sum or sums of money by way of loan or anticipation, on any part or parts, branch or branches, fund or funds of the revenues now granted or belonging, or hereafter to be granted or belonging to his Majesty, his heirs or successors, other than such fund or funds, part or parts, branch or branches of the said revenues only on which a credit of loan is or shall be granted by parliament, that then the said sub-governor, deputy-governor, directors, managers, or assistants, or other members of the said corporation, who shall consent, agree to, or approve of the advancing or lending to his Majesty, his heirs or successors, such sum or sums of money as aforesaid, and each and every of them so agreeing, consenting, or approving, and being thereof lawfully convicted, shall for every such offence forfeit treble the value of every such sum or sums of money so lent; whereof one fifth part shall be to the informer, to be recovered in any of his Majesty's courts of record at *Westminster*, by action of debt, bill, plaint, or information, wherein no protection, wager of law, essoin, privilege of parliament, or other privilege shall be allowed, nor any more than one imparlance, and the residue to be disposed of towards publick uses as shall be directed by parliament, and not otherwise.

LXVIII. *And whereas in and by an act of parliament made in the third year of his Majesty's reign, the monies to arise from time to time by certain surplusses, excesses, and overplus monies therein specified, were appropriated for discharging the principal and interest of such national debts and incumbrances as were incurred before the five and twentieth day of December, one thousand seven hundred and fifteen, and were declared to be national debts, and were provided for by act of parliament, in such manner and form as should be directed or appointed by any future act or acts of parliament to be discharged therewith or out of the same; which monies so arising by the said surplusses, excesses, and overplus monies, are commonly called The sinking fund, and the said fund, commonly so called The sinking fund, is like to be very much increased in consequence of this present act, by taking in several of the above mentioned annuities and debts, and settling (in lieu thereof) upon the said governor and company of merchants of Great Britain, and their successors, additions to their present annuity or yearly fund at the rate of five pounds per centum per annum, until and from the said feast of the nativity of Saint John baptist, one thousand seven hundred and twenty seven and afterwards at the said rate of four pounds per centum per annum, till redemption thereof according to this act: now it is hereby further declared and enacted by the authority aforesaid, That so much of the monies, as at any time or times before the said feast of the nativity of Saint John baptist, which shall be in the year of our Lord one thousand seven hundred and twenty seven, shall arise by the said surplusses, excesses, and overplus monies, with the said increase thereof, as shall or may remain in the Exchequer after discharging so much as remains unsatisfied of the sum of five hundred and twenty thousand pounds, mentioned in an act of the fifth year of his Majesty's reign for cancelling such Exchequer bills as are therein specified, and after discharging such payments as shall be charged or chargeable on the said sinking fund, or the increase thereof, by any other act or acts of this session of parliament, and after paying off such publick debts and incumbrances carrying interest, or any annuity after the rate of five pounds per centum per annum, or any higher interest or annuity, founded upon any former act or acts of parliament in that behalf, (not being part of the capital stock or fund of the said governor and company of merchants of Great Britain) as may be redeemed before the said feast of the nativity of Saint John baptist, one thousand seven hundred twenty and seven, shall and may be applied at the end of every year, so far as such remainder of the said surplusses, excesses, and overplus monies will from time to time extend, by even sums of one hundred thousand pounds at a time, for or towards paying off part of the capital stock of the said governor and company of merchants of Great Britain, which shall carry the said rate of five pounds per centum per annum.*

And upon every such payment a proportional part of their annuity or yearly fund payable at that rate for so much of the said capital stock as shall be so paid off, from time to time, shall cease and determine; and the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, are hereby directed and authorized to cause the monies so arising of or for the said sinking fund, other than and except as aforesaid, to be applied for or towards the paying off such publick debts and incumbrances, and for or towards paying off such part of the capital stock of the said governor and company of merchants of *Great Britain*, and reducing a proportional part of their annuity or yearly fund accordingly, any former law or statute to the contrary notwithstanding.

LXXXI. And be it further enacted by the authority aforesaid, That all and every the Exchequer bills to be made forth, as aforesaid, and to be current at any time or times, within the said term of seven years, shall be received and taken by, and shall pass and be current to all and every the receivers and collectors in *Great Britain* of the customs, excise, or of any revenue, supply, aid, or tax whatsoever already granted; due, or payable, or which shall or may hereafter be granted, due, or payable to his Majesty, his heirs or successors, and also at the receipt of the Exchequer, from the said receivers or collectors, or from any other person or persons, bodies politic or corporate whatsoever, making any payment or loan there to his Majesty, his heirs or successors, for or upon any account, cause or occasion whatsoever, according to the purport and true meaning of this act: and that such of the same bills as shall be so received at the Exchequer shall and may be locked up, and secured as cash according to the course of the Exchequer settled and established by law, for locking up and securing money in specie received there; and that all and every the receivers and collectors in *Great Britain* of the customs, excise, or any revenue, aid, tax, or supply whatsoever, already granted, due, or payable, or which shall or may hereafter be granted, due, or payable to his Majesty, his heirs or successors, shall and are hereby directed and required, out of any current coined money, as shall then be in his or their hands of such revenue, aid, tax, or supply, to pay such of the same bills as shall be brought to them respectively, by any person or persons desiring to have money for the same; and in case any such receiver or collector shall refuse or neglect to exchange such bills for ready money, by the space of four and twenty hours, then the person or persons demanding the same, shall or may bring an action of debt or on the case, for the principal and interest monies due upon such bill or bills, against such receiver or collector having money in his hands, as aforesaid, in which action the plaintiff shall or may declare, that such receiver or collector is indebted to such plaintiff in the money demanded upon every such bill according to the form of the statute, and hath not paid the same, which shall be sufficient; and the plaintiff in every such action shall recover against the receiver or collector not only the monies so refused or neglected to be paid, but also his damages, with full costs of suit, and such receiver or collector shall be subject and liable thereunto; and in such action no essoin, protection, privilege, wager of law shall be allowed, or more than one imparlance; and upon payment of the monies so to be recovered, the plaintiff, his executors or assigns, shall deliver up such bills to the defendants, his executors or assigns.

LXXXII. And be it further enacted, That as any of the said bills to be made forth by virtue of this or any other or future act or acts, as aforesaid, at any time or times hereafter, within or during the said term of seven years, or within or during any part of that term, be paid or lent into the Exchequer by any his Majesty's receivers, or other person or persons, bodies politic or corporate, making any payment or loans at that receipt, the receivers there shall cause tallies to be levied and delivered to the payers or lenders, as amply and effectually, to all intents and purposes, as if they had made such payments or loans in specie.

These bills to be current in the revenue.

If received at the Exchequer, to be locked up as cash.

Receivers, &c. out of money in their hands, to exchange the bills.

Receivers refusing, may be sued.

Tallies to be struck for such bills lent into the Exchequer.

LXXXIII. And

Interest due
on the bills to
be allowed by
receivers, &c.

LXXXIII. And be it enacted by the authority aforesaid, That the interest which shall from time to time be due upon any the bills so to be current, as aforesaid, shall be allowed to all persons, bodies politick and corporate, paying the same to any receiver or collector, receivers or collectors, of any his Majesty's revenues, aids, taxes, or supplies, or by way of exchange, as aforesaid, or paying or lending the same into the Exchequer, as aforesaid, to the respective days whereupon such bill or bills shall be so paid, exchanged, or lent.

No interest on
the bills in
the receivers
hands, or in
the Exche-
quer.

LXXXIV. Provided always, That no interest shall run or be paid upon or for any such bill or bills during the time that any such bill or bills so paid, exchanged, or lent, shall remain in the hands of any the said receivers or collectors, or in the hands of any teller or tellers of the Exchequer, but for such time the interest on every such bill shall cease, and the said governor and company of merchants of *Great Britain* shall not be obliged to bear or pay any part or proportion of the interest so saved.

Persons pay-
ing bills to re-
ceivers, &c. to
indorse their
names, and
time when
paid in :

LXXXV. And to the end it may be known for what time such bills bearing interest shall, from time to time, remain in the hands of such receiver or collector, or in the Exchequer aforesaid; be it further enacted by the authority aforesaid, That the person or persons who shall pay any such bill or bills bearing interest to any receiver or collector of any his Majesty's revenues, aids, taxes, or supplies, by way of exchange or otherwise, or shall pay or lend such bill or bills so bearing interest into the Exchequer, as aforesaid, shall at the time of making such payment, exchange, or loan, on each bill bearing interest, and so paid, exchanged, or lent, put his or their name or names, and write thereupon in words at length, the day of the month and year in which he, she, or they so paid, lent, or exchanged such bill or bills bearing interest, all which the said receivers and collectors respectively, and also the respective tellers in the Exchequer, shall take care to see done and performed accordingly, to which respective days the said receivers and collectors shall be allowed again the interest which he, she or they shall have allowed or paid upon such respective bill or bills, upon his, her, or their paying the same into the receipt of Exchequer, as aforesaid.

And the time
of re-issuing
to be also in-
dorsed.

LXXXVI. Provided also, and be it hereby further enacted by the authority aforesaid, That the said bills, or any of them, may be re-issued and paid again out of his Majesty's exchequer, and when the same shall be re-issued or paid again out of his Majesty's exchequer, the respective teller therefrom whose office such bill or bills bearing interest shall be so re-issued or again paid out, shall indorse on the same bill or bills so re-issued, in words at length, the day of the month and year in which the same were so re-issued or repaid out of the said Exchequer, and also on what account the same were last received into the receipt of Exchequer, and sign the same, from which time the interest of such bill or bills so re-issued or paid again shall revive, and such bill or bills shall again run and pass at interest, as the same did before they were paid unto or exchanged by the said receivers or collectors, or before the same were paid or lent into the Exchequer, as aforesaid.

Bills re-issued
to bear the
same interest
as when paid
in.

LXXXVII. And it is hereby enacted, That the same bills to be re-issued from time to time, or at any time at the Exchequer, as aforesaid, shall be re-issued for the principal money to be contained therein, and for so much interest as was due thereon, and allowed by the teller at the respective times and times when such bill and bills were last paid into the Exchequer.

Receivers-general to keep
books for en-
tering all mo-
nies received,
on penalty of
100l.

LXXXVIII. And be it enacted, That every receiver-general of any his Majesty's revenues, aids, taxes, or supplies, belonging or to belong to his Majesty, his heirs or successors, shall keep a fair book or books of accounts in writing, in which he or his deputy or deputies shall truly enter all the sums which shall have been received by him or them, for every such revenue, aid, tax, or supply, together with the names of the several collectors from whom the same or any part thereof was received, the day when, and the sums paid, how much thereof in money, and how much in

such Exchequer bills, and what Exchequer bills shall have been exchanged by every such receiver-general, pursuant to this act, to which accounts every person concerned shall have free access, at all reasonable times, without fee or charge, and the said accounts shall constantly lie open at one certain place within the limits of his receipt for that purpose; and if such receiver shall neglect to keep such book or books, or to enter therein any sum or sums of money by him or them received and paid, as aforesaid, by the space of three days after the receipt or payment of the same, or shall refuse any person or persons concerned to inspect such book or books without fee or charge, as aforesaid, every such receiver for every such offence shall forfeit the sum of one hundred pounds to any person or persons who shall sue for the same, to be recovered by action of debt or on the case, bill, suit, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, privilege, or wager of law shall be allowed, or any more than one imparlance.

LXXXIX. Provided always, and it is hereby enacted by the authority aforesaid, That in case any of the Exchequer bills, which shall be made forth by virtue of this act, shall be filled up by writing, or indorsements to be made thereon, as aforesaid, or shall by any accident be defaced, it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, and he and they are hereby authorized and enjoined, (by their or his discretions) from time to time, to cause new bills to be made forth at the receipt of the Exchequer, in lieu of such bills which shall be so filled up or defaced, which bills so filled up or defaced shall be cancelled at the receipt of Exchequer, and kept there on a file or files for that purpose, and such bills so to be made forth in lieu thereof, shall have a like currency, and shall in all respects be subject to the same rules, methods, and continuance as the bills so filled up or defaced were intended to have by this act, and shall bear the same numbers, dates, and principal sums, and carry the like interest, as were born and carried by the bills so cancelled respectively.

Bills filled up by indorsements, treasury to make forth new ones.

XC. And it is hereby enacted, That for the greater ease and dispatch of the publick business at the Exchequer, it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, and he or they are hereby authorized and enabled, in case he or they shall so think fit) at the request of the said court of directors of the governor and company of merchants of *Great Britain* for the time being, to cause Exchequer bills for any large sums, not exceeding five thousand pounds each, to be made forth at the receipt of Exchequer, and to be placed as cash in the same receipt in lieu of the like value of the principal contained in Exchequer bills, made forth by virtue of this act for lesser sums, which at the time of making such large bills shall happen to be in the said receipt, which shall be at the same time cancelled and discharged, and be kept there on a file for that purpose; which new bills for such large sums shall or may be issued at the said receipt, and have the same currency, and in all respects be subject to the same rules, methods, continuance, and carry the like interest, and have the same security, benefit, and advantages, and the same pains of death, and other pains, penalties, and forfeitures, for any crime or offence relating thereunto, shall be inflicted, incurred, and put in execution, as if they had been bills originally issued by virtue of this act; any thing herein contained to the contrary notwithstanding.

Bills for large sums not exceeding 5000l. each, may be issued, &c.

XCI. And it is hereby enacted by the authority aforesaid, That if any person or persons shall forge or counterfeit any Exchequer bills, which shall be made forth by virtue of this act, or be renewed or made forth in pursuance of this act, or any endorsement or writing thereupon or therein, or tender in payment any such forged or counterfeited bill, or any Exchequer-bill made forth by this act with such counterfeit endorsement or writing thereupon

Forging Exchequer bills felony.

A COLLECTION OF STATUTES

thereupon or therein, or shall demand to have such counterfeit bill, or any Exchequer bill with such counterfeit endorsement or writing thereupon or therein, exchanged for ready money, by any person or persons, body or bodies politick or corporate, who shall be obliged or required to exchange the same, pursuant to this act, knowing the bill so tendered in payment, or demanded to be exchanged, or the endorsement or writing thereupon or therein, to be forged or counterfeit, and with intent to defraud his Majesty, his heirs or successors, or the said governor and company of merchants of Great Britain, or the said trustees, or any of them, or any other person or persons, body politick or corporate, then every such person or persons so offending (being thereof lawfully convicted) shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy.

No interest to
a lesser sum
than a penny.

XCIII. Provided always, and it is hereby enacted, That as often as any interest upon the Exchequer bills to be made forth, by virtue of this or any other or further act or acts, as aforesaid, shall be demanded to be paid by the said trustees for the time being, they shall not be obliged to pay for such interest to any lesser sum than one penny upon such bill, in case a single bill be produced for payment, or for the total of the interest of such bills, where two or more shall be offered at one time by the same person; any thing herein contained to the contrary notwithstanding.

If provision
be made by
parliament of
money to dis-
charge the
bills, or any
part thereof,
the same to
be applied
thereto.

XCIV. Provided also, and it is hereby declared and enacted by the authority aforesaid, That if at any time or times hereafter provision shall be made by authority of parliament of so much money, in the lawful coins of this kingdom, as shall be sufficient to pay off and discharge all the principal and interest which shall be due upon the said Exchequer bills to be made forth by virtue of this act, as aforesaid, or any proportion thereof at a time; and if by like authority the same coined monies shall be actually brought and paid into the receipt of Exchequer for that purpose, then the same shall be applied for or towards the paying off and discharging the said bills, or such proportion thereof, so far as such money will extend, by paying to the respective bearer or bearers of the same bill or bills then standing out, the principal and interest which shall be due thereupon, and by placing the same coined money, or any part thereof, in lieu of any the said Exchequer bills to be made forth by virtue of this act, which shall then be in the office or offices of any teller or tellers of the Exchequer to answer such payments, whereunto the same bills so remaining in such office or offices shall then be legally subject or liable; which payments shall be answered with the said money in specie, under such penalties, forfeitures, and disabilities as are prescribed by any former laws or statutes concerning the money for which such bills did lie in the Exchequer, to prevent the diverting or misapplying the same; and from and after such payments to the bearer or bearers, or such placing of money in lieu of bills in the said office or offices of the said teller or tellers to answer such payments, as aforesaid, (and not sooner) the several and respective bills themselves which shall be so paid off, or for which coined money shall be so placed, shall be cancelled; and the said governor and company of merchants of Great Britain, and their successors, shall repay to the respective tellers so much interest as remained due upon the same bills respectively, at the time or times when they were last paid into the Exchequer before the cancelling thereof; any thing in this or any former act or acts of parliament to the contrary notwithstanding.

If the bills be
not discharged
by 24 June
1724, they
shall be dis-
charged by the
sinking fund.

XCV. And be it enacted by the authority aforesaid, That if before the said twenty fourth day of June, one thousand seven hundred and twenty seven, coined money shall not be raised and brought into the Exchequer sufficient to pay off and discharge all the said Exchequer bills which shall be made forth by virtue of this act, that then and in such case, from and after the said twenty fourth day of June, one thousand seven hundred and twenty seven, the said Exchequer bills to be made forth by virtue of this act, or

many of them as shall not have been paid off and discharged by such coined money, as aforesaid, shall be and are hereby charged upon and made payable by and out of the first money which shall, after the said twenty fourth day of June, one thousand seven hundred and twenty seven, arise into the Exchequer for or by the aforesaid surpluses, excesses, and overplus monies herein before denominated the *sinking fund*, or by or out of monies to be raised thereon by way of loan; after the said twenty fourth day of June, one thousand seven hundred and twenty seven, and the same bills, or such of them as shall so remain unsatisfied, shall be cancelled and discharged in such manner as the commissioners of the treasury, or three or more of them, or the high treasurer for the time being shall direct; any former law or statute to the contrary notwithstanding.

XCVI. Provided always, and be it enacted, That the court of directors of the said governor and company of merchants of *Great Britain* for the time being, (with the consent and approbation of the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, and not otherwise) may at any time or times after the end of the session of parliament which shall next happen after the twenty fourth day of June, one thousand seven hundred and twenty one, by writing to be signed by the secretary of the same court, and to be affixed upon the exchange of *London*, and by publication in the *London Gazette*, declare and direct, if they shall so see cause, and think fit, the said bills to be made forth by virtue of this act, or any number or part of them, to carry a higher interest than the said rate of two pence *per centum per diem*, for such time or times as shall be mentioned in such writing or writings and publication, as aforesaid; so as the whole interest on such bills do not exceed the rate of three pence *per centum per diem*; and for the greater accommodation and ease of paying the bills to be made forth by virtue of this act, or any of them, to the receivers and collectors of the publick revenues; and into the receipt of Exchequer, the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, have hereby power, at the request of the said court of directors of the governor and company of merchants of *Great Britain* for the time being, to make forth, or cause to be made forth, any of the said Exchequer bills to be made forth by virtue of this act, without bearing any interest; yet nevertheless those bills so made forth without bearing any interest, may from time to time be made to carry such interest, not exceeding the said rate of three pence *per centum per diem*, as the court of directors of the same company shall by writing signed by the secretary, and to be affixed upon the exchange of *London*, and published in the *London Gazette*, signify and declare in that behalf.

XCVII. Provided always, and be it enacted by the authority aforesaid, That if, at any time or times before the said twenty fourth day of June, one thousand seven hundred and twenty seven, any Exchequer bills; or bills in the nature of Exchequer bills, shall be made forth or be current in the publick revenues or Exchequer of *Great Britain*, or any part thereof; by authority of parliament, (other than and except such Exchequer bills as shall be made forth by virtue and in pursuance of this act; and other than except such Exchequer bills, or bills in the nature of Exchequer bills; shall be issued by virtue of any other act of this session of parliament; other than and except such Exchequer bills, or bills in the nature of Exchequer bills, as shall be circulated by virtue of any future act or acts of parliament upon the credit of the Exchequer, or of the publick money which shall be brought into the Exchequer, or of such money which the commissioners of the treasury, or high treasurer for the time being, shall be empowered by parliament to borrow, to support the currency of such Exchequer bills) then from and after such currency of any Exchequer bills, or bills in the nature of Exchequer bills, (other than and except, as aforesaid) the

Directors with consent of the treasury may, after the session of parliament, which shall be after 24 June, 1721, declare, that the bills to be made forth by this act, shall carry a higher rate of interest.

Treasury, at the request of the company, may make forth bills without bearing interest.

If before 24 June, 1727, any further Exchequer bills be made forth by parliament, the company shall not be obliged to exchange them.

the said governor and company of merchants of *Great Britain*, and their successors, shall not be obliged to furnish money for exchanging any Exchequer bills, pursuant to this act, or to bear or pay any interest, or proportion of interest, which from thenceforth shall grow due thereupon; any thing in this act contained to the contrary notwithstanding.

Treasury, out of the sinking fund, to defray the charges of executing this act.

XCVIII. Provided also, and it is hereby enacted by the authority aforesaid, That the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall have power, and he or they are hereby enabled to pay and allow, or cause to be paid and allowed, out of the monies to arise of or for the said surplusses, excesses, and overplus monies, commonly called *The sinking fund*, or of or for the increase thereof, to be made in consequence of this act, from time to time, as well to the respective managers and directors to be constituted for taking in the above mentioned annuities and debts, and performing such other matters as are by this act required to be performed by such managers and directors, and to the persons who shall be appointed for taking the said orders and tickets, and for performing such other matters as are by this act required to be performed by them, and to the said trustees, who shall be appointed for exchanging the said Exchequer bills, and for performing such other matters as are by this act required to be performed by those trustees respectively, such salaries and allowances for the charges, pains, and service of themselves, and those who shall be employed under them respectively in those respective trusts, as they the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being shall, from time to time think just and reasonable in that behalf; and also to pay and allow, or cause to be paid and allowed, out of the same monies arising as aforesaid, the necessary charges for taking in and cancelling the residuary Exchequer bills, and making forth new bills in lieu thereof, pursuant to this act; and to allow and pay, or cause to be allowed and paid, out of the said money to arise as aforesaid, any reasonable charges for books, clerkship, or other matters and things which shall be necessarily incident in or for the execution of this act, or any part thereof, by or by the order or direction of such person or persons as shall be appointed thereunto, or employed therein by them the said commissioners of the treasury, or any three or more of them, or by the said high treasurer for the time being, and not otherwise; any thing in this or any other law or statute whatsoever to the contrary notwithstanding.

Anno sexto

GEORGE I. Regis.

C A P. X.

An act for making forth new Exchequer bills, not exceeding one million, at a certain interest; and for lending the same to the *South Sea* company at an higher interest, upon security of repaying the same and such high interest into the Exchequer for uses to which the fund for lessening the publick debts, (called *The sinking fund*) is applicable; and for circulating and exchanging upon demand the said bills at or near the Exchequer.

SECT. III. **A**ND to the end the said bills which shall be made forth by virtue of this act, may the better obtain a currency for so long time as they are intended to be current in pursuance of this act; be it further enacted by the authority aforesaid, That as well the said sum of three hundred twenty eight thousand six hundred seventy three pounds, four shillings, and ten pence halfpenny, remaining in the receipt of his Majesty's Exchequer, as aforesaid, and the monies which (from and after the application of the said sum of five hundred and twenty thousand pounds, for discharging and cancelling Exchequer bills, made forth by former acts in that behalf, or reserving sufficient thereof in the Exchequer for that purpose) shall arise of or for the said surplusses, excesses, and overplusses, commonly called *The sinking fund*, shall be and are hereby declared and enacted to be a fund or security for furnishing such proportions of ready money, from time to time, as are herein-after mentioned, for or towards exchanging and circulating the Exchequer bills to be made forth by virtue of this and the said other act of this session of parliament, or either of them, as often as the same bills, or any of them, shall be demanded during their joint currency, according to the purport and true meaning of this act: and to the end there may be no failure in furnishing, from time to time, the said proportions of ready money for answering such demands, the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, (in case he or they shall see cause) are hereby authorized and empowered, from time to time, to direct the officers in the receipt of his Majesty's Exchequer to receive and take in, by way of loan, from any person or persons, natives or foreigners, bodies politick or corporate, willing to make such loans, such sum or sums in the lawful coins of this realm as the said commissioners of the treasury, or any three or more of them, or the high treasurer, for the time being, shall judge to be necessary for enabling them to furnish the said proportions of ready money for exchanging and circulating the said bills, and supporting the currency thereof, from time to time; which lenders shall have interest for the forbearance of their respective loans, not exceeding the rate of five pounds *per centum per annum*, to be paid every three months from the making of such loans, until the satisfaction of the principal sums respectively; and that no money so to be lent shall be rated or assessed to any tax or assessment whatsoever; and that every such lender shall immediately have a talley of loan struck for the money so by him, her, or them lent, and an order of the same date for the repayment thereof, with such interest, as aforesaid; and that all such orders shall be registered in course, according to their dates, and all persons and corporations shall be bound thereon in course, as their orders shall stand registered; and that the monies to come in of or for the said several surplusses, excesses, or overplusses, called *The sinking fund*, shall be in the same order liable, and are hereby appropriated to and for the satisfaction of the respective persons and corporations,

A fund appropriated for circulating the new bills.

Treasury may borrow money for circulating the new bills, at 5l. per cent.

Monies so lent tax-free. Tallies and orders to be struck for the same, &c.

Trustees to exchange for ready money at their office all bills brought to them.

Ready money may be demanded for bills on which six months interest is due.

Trustees not incapacitated from being members of parliament.

Exchequer bills to be current in the revenue.

If received at the Exchequer, to be locked up as cash.

corporations, their executors, administrators, successors, and assigns respectively, without undue preference of one before another, and not otherwise.

IX. And be it further enacted by the authority aforesaid, That the trustees to be constituted, as aforesaid (being from time to time furnished with money of the lawful coins of this realm for the purpose aforesaid, according to the true meaning of this and the said other act of this session of parliament) shall, and they are hereby enjoined and required, at their said public office, to exchange for ready money all such of the said bills to be made forth by virtue of this and the said other act of this session of parliament, or either of them, as from time to time, or at any time or times during such joint currency of the said bills, as aforesaid, shall be in the hands of any person or persons, and be demanded of the same trustees, or at their public office, to be exchanged for ready money, by paying upon every such demand, or within twenty four hours after at the farthest, unto all such person or persons, in ready money, the principal sum or sums for which such bill or bills so required to be exchanged, shall have been issued, or which the owner or owners of such bill or bills shall be entitled unto by the same bill or bills respectively, together with the interest which shall have grown due thereupon for any time or times within the time of such joint currency, and shall at the time of any such demand be due on each bill or bills respectively, and so *toties quoties*, as often as such bill or bills shall be demanded as aforesaid.

X. And it is hereby enacted, That any person or persons, body or bodies politick or corporate, having in his or their custody any of the said Exchequer bills to be made forth by virtue of this or the said other act of this session of parliament, upon which six months interest or more shall be due or unpaid, at any time or times during such joint currency, as aforesaid, shall and may, from time to time, demand and receive of and from the said trustees for the time being (they being furnished with money, as aforesaid) the interest so due and unpaid; which the said trustees are hereby directed and required to pay and discharge accordingly.

XI. And it is hereby further enacted by the authority aforesaid, That no person or persons whatsoever, who shall be intrusted or any ways concerned in or about the circulation or exchanging of the said Exchequer bills, or any of them, pursuant to this or the said other act of this session of parliament in that behalf, shall for that cause only be disabled from being a member of parliament; any law, statute, or provision to the contrary notwithstanding.

XII. And be it further enacted by the authority aforesaid, That as well all and every the said Exchequer bills to be made forth by virtue of this act until the discharging and cancelling the same pursuant to the proviso hereafter contained in that behalf, as also all and every the Exchequer bills to be made forth by virtue of the said other act of this session of parliament until the discharging and cancelling the same pursuant to the provisions that act contained for that purpose, shall and may jointly or severally be received and taken by, and shall pass and be current to all and every receivers and collectors in Great Britain of the customs, excise, or of any revenue, supply, aid, or tax whatsoever, already granted, due, or payable, or which shall or may hereafter be granted, due, or payable to his Majesty, his heirs or successors, and also at the receipt of the Exchequer, from the said receivers or collectors, or from any other person or persons, body or bodies politick or corporate whatsoever, making any payment or loan there to his Majesty, his heirs and successors, for or upon any account, cause, or occasion whatsoever, according to the purport and true meaning of this act; that such of the same bills as shall be received at the Exchequer, shall and may be locked up and secured as cash, according to the course of the Exchequer, settled and established by law, for locking up and securing money in specie received there; and that all and every the receivers and collectors in Great Britain of the customs, excise, or any revenue, aid, tax, supply

supply whatsoever, already granted, due, or payable, or which shall or may hereafter be granted, due, or payable to his Majesty, his heirs or successors, shall and are hereby directed and required, out of any current coined money as shall then be in his or their hands of such revenue, aid, tax, or supply, to pay such of the same bills as shall be brought to them respectively by any person or persons desiring to have money for the same; and in case any such receiver or collector shall refuse or neglect to exchange such bills for ready money by the space of twenty four hours, then the person or persons demanding the same shall or may bring an action of debt, or on the case, for the principal and interest monies due upon such bill or bills, against such receiver or collector having money in his hands, as aforesaid, in which action the plaintiff shall or may declare, that such receiver or collector is indebted to such plaintiff in the money demanded upon every such bill according to the form of the statute, and hath not paid the same, which shall be sufficient; and the plaintiff in every such action shall recover against the receiver or collector, not only the monies so refused or neglected to be paid, but also his damages besides full costs of suit, and such receiver or collector shall be subject and liable thereunto; and in such action no essoin, protection, privilege, or wager of law shall be allowed, or more than one imparlance; and upon payment of the monies so to be recovered, the plaintiff, his executors, or assigns, shall deliver up such bills to the defendant, his executors or assigns.

Receivers, &c. out of money in their hands to exchange the bills.

Receivers refusing, may be sued.

XIII. And be it further enacted, That as any of the said bills to be made forth by virtue of this or the said other act of this session of parliament, as aforesaid, shall at any time or times hereafter, within the respective times during which they shall be jointly or severally current pursuant to this or the said other act of this session of parliament, as aforesaid, be paid or lent into the Exchequer by any of his Majesty's receivers, or other person or persons, bodies politick or corporate, making any payments or loans at that receipt, the officers there shall cause tallies to be levied and delivered to the payers or lenders, as amply and effectually, to all intents and purposes, as if they had made such payments or loans in specie.

Tallies to be struck for such bills lent into the exchequer.

XIV. And be it enacted by the authority aforesaid, That the interest which shall, from time to time, be due upon any of the bills so to be current, as aforesaid, shall be allowed to all persons, bodies politick and corporate, paying the same to any receiver or collector, receivers or collectors, of any his Majesty's revenues, aids, taxes, or supplies, or by way of exchange, as aforesaid, or paying or lending the same into the Exchequer, as aforesaid, to the respective days whereupon such bill or bills shall be so paid, exchanged, or lent.

Interest due on the bills to be allowed by receivers, &c.

XV. Provided always, That no interest shall run or be paid upon or for any such bill or bills during the time that any such bill or bills, so paid, exchanged, or lent, shall remain in the hands of any the said receivers or collectors, or in the hands of any teller or tellers of the Exchequer, but for such time the interest on every such bill shall cease; and the said governor and company of merchants of Great Britain shall not be obliged to bear or pay any part or proportion of the interest so saved.

No interest on bills in receivers hands, or in the Exchequer.

XVI. And to the end it may be known for what time such bills bearing interest shall, from time to time, remain in the hands of such receivers or collectors, or in the Exchequer aforesaid; be it further enacted by the authority aforesaid, That the person or persons who shall pay any such bill or bills bearing interest to any receiver or collector of any his Majesty's revenues, aids, taxes, or supplies, by way of exchange or otherwise, or shall pay or lend such bill or bills so bearing interest into the Exchequer, as aforesaid, shall, at the time of making such payment, exchange, or loan, on each bill bearing interest, and so paid, exchanged, or lent, put his or their name or names, and write thereupon, in words at length, the day of the month and year in which he, she, or they so paid, lent, or exchanged such bill

Persons paying bills to receivers, &c. to endorse their names, and time when paid in:

bill or bills bearing interest; all which the said receivers and collectors respectively, and also the respective tellers in the Exchequer, shall take care to see done and performed accordingly; to which respective days the said receivers and collectors shall be allowed again the interest which he, she, or they shall have allowed or paid upon such respective bill or bills, upon his, her, or their paying the same into the receipt of Exchequer, as aforesaid.

and the time
of reissuing to
be also en-
dorsed.

XVII. Provided also, and be it further enacted by the authority aforesaid, That the said bills, or any of them, may be reissued and paid again out of his Majesty's exchequer; and when the same shall be reissued or paid again out of his Majesty's exchequer, the respective teller there, from whose office such bill or bills bearing interest shall be so reissued or again paid out, shall endorse on the same bill or bills so reissued, in words at length, the day of the month and year in which the same were so reissued or repaid out of the said Exchequer, and also on what account the same were last received into the receipt of Exchequer, and sign the same, from which time the interest of such bill or bills so reissued or paid again shall revive; and such bill or bills shall again run and pass at interest, as the same did before they were paid unto or exchanged by the said receivers or collectors, or before the same were paid or lent into the Exchequer, as aforesaid.

Bills reissued
to bear the
same interest
as when paid
in.

XVIII. And it is hereby enacted, That the same bills to be reissued from time to time, or at any time at the Exchequer, as aforesaid, shall be so reissued for the principal money to be contained therein, and for so much interest as was due thereon, and allowed by the teller at the respective time and times when such bill and bills were last paid into the Exchequer.

Receivers-
general to
keep books
for all money
received.

XIX. And be it enacted, That every receiver general of any the revenues, aids, taxes, or supplies, belonging or to belong to his Majesty, his heirs or successors, shall keep a fair book or books of accounts in writing, of all the monies by him received, in which he or his deputy or deputies shall truly enter all the sums which shall have been received by him or them, for every such revenue, aid, tax, or supply, together with the names of the several collectors from whom the same, or any part thereof, was received, the days when, and the sums paid, how much thereof in money, and how much thereof in such Exchequer bills, and what Exchequer bills shall have been exchanged by every such receiver-general, pursuant to this act; to which accounts every person concerned shall have free access, at all reasonable times, without fee or charge; and the said accounts shall constantly be open at one certain place within the limits of his receipt for that purpose; and if such receiver shall neglect to keep such book or books, or to enter therein any sum or sums of money by him or them received and paid, as aforesaid, by the space of three days after his receipt or payment of the same, or shall refuse any person or persons concerned to inspect such book or books without fee or charge, as aforesaid, every such receiver, for every such offence, shall forfeit the sum of one hundred pounds to any person or persons who shall sue for the same; to be recovered by action of debt, upon the case, bill, suit, or information, in any of his Majesty's courts of record at Westminster, wherein no essoin, protection, privilege, or wager of law shall be allowed, or any more than one imparlance.

Penalty off
receivers.

Bills filled up
by endorse-
ment, Exche-
quer to make
forth new
ones, &c.

XX. Provided always, and it is hereby enacted by the authority aforesaid, That in case any of the Exchequer bills, which shall be made forth by virtue of this act, shall be filled up by writing, or endorsements made thereon, as aforesaid, or shall by any accident be defaced, it shall and may be lawful for the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, and he and they are hereby authorized and empowered, by their or his discretion, from time to time, to cause new bills to be made forth at the receipt of Exchequer, in lieu of such bills which shall be so filled up or defaced; which bills so filled up or defaced, shall be cancelled at the receipt of Exchequer, and kept there in file or files for that purpose; and such bills so to be made forth in lieu thereof.

of, shall have a like currency, and shall, in all respects, be subject to the same rules, methods, and continuance, as the bills so filled up were intended to have been by this act, and shall bear the same numbers, dates, and principal sums, and carry the like interest as were born and carried by the bills so cancelled respectively.

XXI. And it is hereby enacted, That for the greater ease and dispatch of the publick business at the Exchequer, it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, and he or they are hereby authorized and enabled, in case he or they shall so think fit, at the request of the said court of directors of the governor and company of merchants of *Great Britain* for the time being, to cause Exchequer bills for any large sums, not exceeding five thousand pounds each, to be made forth at the receipt of Exchequer, and to be placed as cash in the same receipt in lieu of the like value of the principal contained in Exchequer bills, made forth by virtue of this act for lesser sums, which at the time of making such large bills, shall happen to be in the said receipt, which shall be at the same time cancelled and discharged, and be kept there on a file for that purpose; which new bills for such large sums shall or may be issued at the said receipt, and have the same currency, and in all respects be subject to the same rules, methods, continuance, and carry the like interest, and have the same security, benefit, and advantages, and the same pains of death, and other pains, penalties, and forfeitures, for any crime or offence relating thereunto, shall be inflicted, incurred, and put in execution, as if they had been originally issued by virtue of this act; any thing herein contained to the contrary notwithstanding.

Bills for large sums not exceeding 5000*l.* each, may be issued, &c.

XXII. And it is hereby enacted by the authority aforesaid, That if any person or persons shall forge or counterfeit any Exchequer bill which shall be made forth by virtue of this act, or be renewed or made forth in pursuance of this act, or any endorsement or writing thereupon, or therein, or tender in payment any such forged or counterfeit bill, or any Exchequer bill made forth by this act, with such counterfeit endorsement or writing thereupon, or shall demand to have such counterfeit bill, or any such Exchequer bill with such counterfeit endorsement or writing thereupon, or therein, exchanged for ready money by any person or persons, bodies politick or corporate, who shall be obliged or required to exchange the same, pursuant to this act, knowing the bill so tendered in payment, or demanded to be exchanged, or the endorsement or writing thereupon, or therein, to be forged or counterfeit, and with intent to defraud his Majesty, his heirs or successors, or the said governor and company of merchants of *Great Britain*, or the said trustees, or any of them, or any other person or persons, bodies politick or corporate, then every such person or persons so offending, being thereof lawfully convicted, shall be adjudged a felon, and shall suffer as in cases of felony, without benefit of clergy.

Forging Exchequer bills felony.

XXIII. And it is hereby further enacted, That the said trustees shall, from time to time, have the use and custody of one part of all the cheques, indents, or counterfoils of all the Exchequer bills to be made forth by virtue of this act, from which the said bills shall be cut, in order to prevent their being imposed upon by counterfeited or forged bills; and that such parts of the said cheques, indents, and counterfoils, shall be delivered back into the receipt of Exchequer by the said trustees for the time being, when the same bills are to be cancelled and discharged, pursuant to this act.

Trustees to have the cheques, &c. of the bills.

XXIV. Provided always, and it is hereby enacted, That as often as any interest upon the Exchequer bills to be made forth by virtue of this or the other act of this session of parliament, shall be demanded to be paid by the said trustees for the time being, they shall not be obliged to pay for such interest to any lesser sum than one penny upon such bill, in case a single bill be produced for payment, or for the total of the interest of such bills,

No interest to a lesser sum than a penny.

where two or more shall be offered at one time by the same person; any thing herein contained to the contrary notwithstanding.

If provision be made by parliament of money to discharge the bills, or any part thereof, the same to be applied thereto, &c.

XXV. Provided also, and it is hereby declared and enacted by the authority aforesaid, That if at any time or times hereafter, provision shall be made by authority of parliament of so much money, of the lawful coins of this kingdom, as shall be sufficient to pay off and discharge all the principal and interest which shall be due upon the said Exchequer bills to be made forth by virtue of this act, as aforesaid, or any proportion thereof at a time; and if by like authority the same monies shall be actually brought and paid into the receipt of the Exchequer for that purpose, then the same shall be applied for or towards the paying off or discharging the same bills, or such proportion thereof, so far as such money will extend, by paying to the respective bearer or bearers of the same bills then standing out, the principal and interest which shall be due thereupon, and by placing the same coined money, or any part thereof, in lieu of any the said Exchequer bills to be made forth by virtue of this act, which shall then be in the office or offices of any teller or tellers of the Exchequer to answer such payments, whereunto the same bills so remaining in such office or offices shall then be legally subject or liable; which payments shall be answered with the said money in specie, under such penalties, forfeitures, and disabilities, as are prescribed by any former laws or statutes concerning the money for which such bills did lie in the Exchequer, to prevent the diverting or misapplying the same; and from and after such payments to the bearer or bearers, or such placing of money in lieu of bills in the said office or offices of the said teller or tellers to answer such payments, as aforesaid, and not sooner, the several and respective bills themselves which shall be so paid off, or for which coined money shall be so placed, shall be cancelled.

If the bills be not paid by 1 March, 1721, or before the end of the next session, how they shall be discharged.

XXVI. Provided also, and it is hereby further enacted by the authority aforesaid, That if before the first day of *March*, one thousand seven hundred and twenty one, or before the end of the session of parliament then next ensuing, coined monies shall not be raised and brought into the receipt of the Exchequer, sufficient to pay off and discharge all the Exchequer bills which shall be made forth by virtue of this act, that then, and in such case immediately upon the end of such session of parliament next after the first day of *March*, one thousand seven hundred and twenty one, all or any the monies then remaining in the receipt of the Exchequer of the said sum of three hundred twenty eight thousand six hundred and seventy three pounds four shillings, and ten pence halfpenny, if the same or any part thereof shall then remain there not issued for the purposes in this act directed, and all the monies which from and after the end of the said session of parliament next after the said first day of *March*, one thousand seven hundred and twenty one shall quarterly arise into the Exchequer, of or for all the said surplusses, excesses, and overplusses, denominated the sinking fund, as aforesaid, or for such increase thereof as shall be made by repaying the monies which shall be lent to the said governor and company as aforesaid, with interest according to the purport and true meaning of this act, and all or any the monies, if any shall be then remaining in the receipt of the Exchequer, the loans which shall have been made there by virtue of this act, for answering the said proportions for circulating and exchanging the said bills, or so much of the monies before mentioned as shall be sufficient to discharge or complete the discharging of all the Exchequer bills which shall have been made forth by virtue of this act, shall be applied for or towards discharging and cancelling the same, until they shall all be paid off, discharged, and cancelled, or so much of the same monies shall be reserved in the Exchequer as shall be sufficient for that purpose; and the commissioners of the treasury and the high treasurer for the time being, are hereby impowered, enjoined and required, to cause the said monies so by this act appointed and intended for cancelling and discharging all the said Exchequer bills which shall be

been made forth by virtue of this act, to be applied accordingly; and the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, are hereby authorized and impowered, when and as the said monies so by this act appointed and intended for cancelling and discharging the said Exchequer bills which shall have been made forth by virtue of this act, or any considerable proportion thereof, shall come or be brought into the said receipt of the Exchequer for that purpose, by publick notice, or by several publick notices in writing, to be affixed on the Royal Exchange, in London, and published in the London Gazette, to prefix a certain day, or several days, for the bearers of the same bills standing out, to bring the same, or any proportion or proportions thereof at a time, to such person or persons as the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall appoint to receive the same, to be exchanged for ready money, in order to be discharged and cancelled, as aforesaid; and that all such of the said bills standing out as shall not be brought in upon such notice or notices to be exchanged for ready money within the time or times thereby to be signified, shall lose their currency; any thing herein contained to the contrary notwithstanding.

And, for the greater accommodation and ease of paying the bills to be made forth by virtue of this act, or any of them, to the receivers and collectors of the publick revenues, and into the receipt of Exchequer, the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, have hereby power, at the request of the court of directors of the said governor and company of merchants of Great Britain for the time being, to make forth, or cause to be made forth, any of the said Exchequer bills to be made forth by virtue of this act, without bearing any interest: yet, nevertheless, those bills so made forth without bearing any interest, may, from time to time, be made to carry such interest, not exceeding the said rate of two pence *per centum per diem*, as the court of directors of the said company shall, by writing signified by the said secretary, and to be affixed upon the exchange of London, and published in the London Gazette, signify and declare in that behalf.

XXVII. Provided always, and be it enacted by the authority aforesaid, That if at any time or times before the twenty fourth day of June, one thousand seven hundred and twenty seven; any Exchequer bills, or bills of the nature of Exchequer bills, shall be made forth or current in the publick revenues, or Exchequer of Great Britain, or any part thereof, by authority of parliament (other than and except such Exchequer bills as shall be made forth by virtue and in pursuance of this act, and other than and except such Exchequer bills, or bills in the nature of Exchequer bills, as shall be issued by virtue of any other act of this session of parliament; and other than and except such Exchequer bills, or bills in the nature of Exchequer bills, as shall be circulated by virtue of any future act or acts of parliament upon the credit of the Exchequer, or of the publick money which shall be brought to the Exchequer, or of such money which the commissioners of the treasury, or high treasurer for the time being, shall be impowered by parliament to borrow, to support the currency of such Exchequer bills); then, from after such currency of any Exchequer bills, or bills of the nature of Exchequer bills, or other than and except as aforesaid, the said governor and company of merchants of Great Britain, and their successors, shall not be obliged to furnish money for exchanging any Exchequer bills, pursuant to this act, or to bear or pay any interest, or proportion of interest, which from thenceforth shall grow due thereupon; any thing in this act to the contrary notwithstanding.

XXVIII. And it is hereby enacted by the authority aforesaid, That no reward, or gratuity, shall be demanded or taken, directly or indirectly, by any his Majesty's officers in the Exchequer, or by any of the said trustees, or by any of their clerks or substitutes, from any of his Majesty's subjects,

Treasury, at the request of the South Sea company, may make forth bills without bearing interest.

If before 24 June, 1727, any further bills shall be made forth by parliament, the company shall not be obliged to exchange them.

No fee to be demanded.

Officers di-
verting the
money, liable
to the penal-
ties in the
land-tax,
1720.

Treasury out
of the sinking
fund to defray
the charges of
executing this
act.

subjects, for any matter or thing to be done by the said officers, trustees, and clerks, or any of them respectively, in pursuance of this act; and that no such officer, trustee, clerk, or substitute, shall divert or misapply, or cause or procure to be diverted or misapplied, any of the monies by this act intended for the exchanging, circulating, or cancelling the said bills, or any of them, or for repayment of the said loans, and the interest thereof, or any of them, under such penalties, forfeitures, and disabilities, to be incurred by and inflicted on them respectively, as by one act of this session of parliament, intituled, *An act for granting to his Majesty an aid by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and twenty*, are prescribed and enacted for diverting or misapplying any the monies thereby granted, or for taking or demanding any fee, reward, or gratuity, concerning the same.

XXIX. Provided always nevertheless, and it is hereby enacted by the authority aforesaid, That the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall have power, and he or they are hereby enabled to pay and allow, or cause to be paid and allowed, out of the monies to arise of or for the said surplusses, excesses, and overplus monies, commonly called *The sinking fund*, or of or for any increase thereof, from time to time, to the said trustees, who shall be appointed for exchanging the said Exchequer bills, and for performing such other matters as are by this act required to be performed by those trustees respectively, such salaries and allowances for the charges, pains, and service of themselves, and those who shall be employed under them respectively in that trust, as they the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, shall from time to time, think just and reasonable in that behalf; and also to pay and allow, or cause to be paid and allowed, out of the same monies arising as aforesaid, the necessary charges of making forth such bills as are to be made forth by virtue of this act, and for books, clerkship, or other matters and things which shall be necessarily incident in or for the execution of this act, or any part thereof, by or by the order or direction of such person or persons as shall be appointed thereunto, or employed therein by them the said commissioners of the treasury, or any three or more of them, or by the said high treasurer for the time being, and not otherwise; any thing in this or any other law or statute whatsoever to the contrary notwithstanding.

Anno sexto

GEORGE I. Regis.

C A P. XI.

An act for laying a duty upon wrought plate; and for applying money arising for the clear produce (by sale of the forfeited estates) towards answering his Majesty's supply; and for taking off the drawbacks upon hops exported for Ireland; and for payment of annuities to be purchased after the rate of four pounds per centum per annum at the Exchequer, redeemable by parliament; and for appropriating supplies granted in this session of parliament; and to prevent counterfeiting receipts and warrants of the officers of the South Sea company; and for explaining a late act concerning foreign salt cellared and locked up before the four and twentieth day of June, one thousand seven hundred and nineteen; and to give a further time for paying duties on certain apprentices indentures; and for relief of Thomas Vernon, esq; in relation to a parcel of senna imported in the year one thousand seven hundred and sixteen.

ECT. **A**ND we your Majesty's most dutiful and loyal subjects, the IV. said commons of Great Britain in parliament assembled, being fully resolved to furnish such supplies as are necessary for defraying the expenses and occasions of the publick, have for that end and purpose cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty the several and respective rates and duties herein-after mentioned, for and upon all silver plate to be made or wrought in Great Britain, or to be imported or brought into the same, and such further sum and sums of money as are herein specified and appointed, in such manner and form as are herein-after more particularly expressed, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, That there shall be raised, levied, collected, answered, and paid, unto and for the use of his Majesty, his heirs and successors for ever, (subject nevertheless to such redemption as in and by this act is afterwards provided in this behalf) for and upon all silver plate which shall be imported or brought into the kingdom of Great Britain, and for and upon all silver plate to be made or wrought within the same kingdom, the several and respective rates or duties following; (that is to say,) For and upon all silver plate made or to be made, which at any time or times after the first day of June, one thousand seven hundred and twenty, shall be imported or brought into the said kingdom of Great Britain, (over and above all other customs, subsidies, and duties already imposed thereupon) a duty after the rate of six pence for every ounce Troy, and proportionally for greater or lesser quantities, to be paid down in ready money by the importer thereof, from time to time, before the landing of the same; and for and upon all silver plate which shall be made or wrought in Great Britain, or at any time or times, from and after the said first day of June, one thousand seven hundred and twenty, shall or ought to be touched, assayed, or marked in Great Britain aforesaid, a duty after the rate of six pence for every ounce Troy, and proportionally for any greater or lesser quantity, to be paid by the makers or workers thereof respectively, and to be secured to be paid in such manner and form as in and by this act are afterwards prescribed in that behalf.

And be it enacted by the authority aforesaid, That the said duties by this act imposed upon wrought plate to be imported shall be raised, levied, collected, answered, and paid, and be brought into the Exchequer, (to and for the use and purposes in this act expressed) by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such allowances,

From 1 June, 1720, silver plate imported, or made in Great Britain, to pay 6d. per oz.

The duty on plate imported to be levied as the duty on gilt or silver wire, 10 Ann. c. 26.

and in such manner and form, as the duties upon gilt and silver wire imported, imposed by an act of the tenth year of the reign of her said late majesty Queen Anne, or by any act of parliament relating thereto, are prescribed and appointed to be raised, levied, recovered, answered, and paid.

On oath that the duty has been paid, and on debenture from the customer, &c. exporter of plate may draw back the duty.

12 Geo. 2. c. 26.

XVIII. Provided always, and it is hereby enacted by the authority aforesaid, That in case any person or persons whatsoever shall, at any time or times after the said first day of *June*, one thousand seven hundred and twenty, during the continuance of the duty by this act imposed upon wrought plate or manufactures of silver, export by way of merchandize for any foreign parts, any wrought plate or manufactures of silver by this act charged or chargeable with the said duty of six pence *per* ounce, and the same shall appear to have been made or marked as aforesaid, after the said first day of *June*, one thousand seven hundred and twenty, and shall give sufficient security before the shipping thereof for exportation, that the particular quantities of such plate or manufactures of silver, intended to be exported as aforesaid, and every part thereof, shall not be reloaded or brought again into *Great Britain*, and shall make proof upon oath, or by such affirmation respectively, as aforesaid, that the same silver plate or manufactures were actually made or marked as aforesaid, after the said first day of *June*, one thousand seven hundred and twenty (which securities shall be taken in the King's name, and to his use, and the said oaths and affirmations shall be administered by the customer or collector of the respective port for such exportation); that then, and in every such case, the said customer or collector shall give to the exporter thereof a debenture expressing the true kinds and quantities of such plate and manufactures of silver so exported, or shipped to be exported; and the exportation or shipping thereof being certified by the searcher upon the said debenture, the collector or receiver of the said duty on plate (upon producing the said debenture so certified to him) shall forthwith pay a drawback or allowance, after the rate of six pence for every ounce of such plate or manufactures of silver, out of the money of the said duty on plate or manufactures of silver then in the hands of such receiver or collector, without fee or reward; and if such receiver or collector shall not have money in his hands to pay any such debenture, then the respective commissioners of the said duty upon plate or manufactures of silver, are hereby required to pay, or cause to be paid, the said debenture out of any the same duties arising by this act; any thing herein contained to the contrary notwithstanding.

Duty on plate chargeable with the yearly fund for annuities.

XXII. And it is hereby enacted and declared by the authority aforesaid That all the said duties upon plate and other manufactures of silver, made or wrought in this realm, or imported into the same as aforesaid, shall be liable to and chargeable with the yearly fund herein-after mentioned, and the annuities to be payable out of the same in pursuance of this act, subject nevertheless to such redemption as is herein-after mentioned; and all the same rates and duties upon plate and manufactures of silver (except the necessary charges before mentioned) are and shall be appropriated thereunto in such manner, that all the monies which shall, from time to time, be remain due or in arrear for and upon the same annuities, or any of them, for any arrears thereof, if any such be, shall from time to time, in the first place, be paid and satisfied out of the said duties upon plate or manufactures of silver, by this act granted, or so far as the same duties will extend, with preference to any other payments that shall or may hereafter be charged thereupon, and under such penalties, forfeitures, and disabilities, as are hereafter in this act contained in that behalf.

Commissioners and officers to be appointed, who are to be liable to the penalty of 5 & 10 W. 1. c. 44.

XXIII. And to the end all the monies to arise by this act for the said duties upon plate and manufactures of silver may be duly and certainly raised and brought into the said receipt of Exchequer for the purposes aforesaid, it is hereby further enacted by the authority aforesaid, That, from time to time, during the continuance of this act, there shall be appointed

and so many commissioners of the customs and excise, and other officers, as shall be proper and necessary for the raising and levying the respective duties and sums of money by this act granted or chargeable, and for keeping and rendering the accounts of the same; and that all receivers-general, collectors, and other officers, who are or shall be concerned in the raising, collecting, receiving, and paying the said respective duties hereby granted, or any of them, and keeping and rendering the several accounts thereof, shall perform their several duties therein, as to them respectively shall appertain, under such and the like penalties, forfeitures, and disabilities, for any offence or neglect therein, or for detaining, diverting, or misapplying any part of the said monies, as are prescribed and to be inflicted by virtue of an act of parliament made and passed in the ninth year of the reign of his late majesty King William the third, intituled, *An act for raising a sum, not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties on salt, and upon stamp vellum, parchment, and paper, thereby granted or referred unto, or for detaining, diverting, or misapplying, any part of the monies which were granted or appropriated by the act last mentioned.

XXIV. And be it enacted by the authority aforesaid, That yearly and every year, reckoning the first year to begin the five and twentieth day of March, one thousand seven hundred and twenty, the full sum of thirteen thousand pounds *per annum*, by or out of the monies to arise of or for the said duties upon plate or manufactures of silver, and to be brought into the receipt of Exchequer, as aforesaid, in case the same shall extend thereunto, shall be the whole and entire yearly fund; and in case all the monies arising into the Exchequer of or for the said rates and duties upon plate and manufactures of silver, shall not amount to thirteen thousand pounds *per annum*, then the monies so arising, so far as the same will extend, shall be part of the yearly fund, for or towards answering or paying all the several and respective annuities herein-after mentioned; and in case the said rates and duties upon plate and manufactures of silver shall at any time or times appear to be so deficient, or low in the produce of the same, as that within any one year to be reckoned as aforesaid, the said monies arising into the Exchequer for or upon account of the same rates and duties shall not amount to so much as thirteen thousand pounds, or to so much as shall be sufficient to discharge and satisfy all the annuities by this act appointed or intended to be paid within or for the same year respectively, that then and so often, and in every such case, so much as shall be deficient or wanting to make up the said fund for every or any such year, until the redemption thereof by parliament, according to the proviso herein-after contained in that behalf, shall be supplied and made good, from time to time, out of the monies which shall, from time to time, arise by certain surplusses, excesses, and overplus monies, commonly called *The sinking fund*, so as the sums which, from time to time, or at any time shall be supplied out of the said sinking fund, do not exceed the monies which shall be saved by taking off the drawback of the duties on hops exported, or shipped to be exported for Ireland, pursuant to the clauses herein-after contained in that behalf; and if the same shall at any time exceed such saving, then the residue of such deficiency shall be supplied out of the then next aids to be granted in parliament; any thing in any former or other law or statute contained to the contrary notwithstanding.

13,000l. the yearly fund.

Deficiency to be made good out of the sinking fund, &c.

or out of the next aids in parliament.

XXV. And it is hereby enacted, That all the monies arising by the said duties on plate and manufactures of silver, for payment of the several annuities, which shall be payable upon this act, shall be fairly and duly entered in one or more book or books, to be kept in the offices of the auditor of the receipt and clerk of the pells for that purpose, to which all persons concerned, at all reasonable times, shall have free access without fee or charge.

The monies arising by the duty, to be entered in a book.

XXVIII. And

The annuities to be charged on the duties arising by this act, &c.

Annuities a personal estate and to go to executors.

Tax-free.

Surplus to be reserved for publick use.

General issue.

On publick notice in the Gazette, and on the Exchange, at any of the quarterly feast days, and on repayment of the principal, then they are to cease,

and any vote of the commons, signed by the speaker,

XXVIII. And be it further enacted by the authority aforesaid, That all and every the annuities so to be purchased upon this present act shall be and are hereby charged upon, and shall be paid and payable, from time to time, out of the money arising by the said rates and duties, and other provisions made by virtue of this act for the payment thereof; and that all and every contributor and contributors upon this act, duly paying the consideration or purchase-money at the rate aforesaid, at or before the respective days or times in this act limited in that behalf, for any such annuity or annuities, as aforesaid, or such as he, she, or they shall appoint, his, her, or their respective executors, administrators, successors, and assigns, shall have, receive, and enjoy, and be intitled by virtue of this act to have, receive, and enjoy, the respective annuity and annuities, so to be purchased out of the monies by this act appropriated, until the redemption thereof by parliament, according to the proviso herein-after contained in that behalf, as is above mentioned; and that all and every such purchasers, their executors, administrators, successors, and assigns respectively, shall have good, sure, absolute, and undefeazible estates and interests in the several annuities so by them respectively to be purchased, according to the tenor and true meaning of this act; and that all such estates and interests of and in the said annuities, and every of them, shall be, and be adjudged, taken, and accepted in construction of law, and in all courts of law and equity whatsoever, to be a personal and not a real estate, and shall go to the executors or administrators of the person or persons dying possessed thereof, interested therein, or entitled thereunto, and not to the heirs of such person or persons; any law, custom, or usage to the contrary notwithstanding: and that all the said annuities to be purchased on this act, as aforesaid, and every of them, shall be free from all taxes, charges, and impositions whatsoever.

XXXVI. Provided also, and it is hereby further enacted, That in case there shall be any surplus or remainder of the monies arising by the rates and duties granted by this act, at the end of any year, for which the said annuities are to be payable, after all the annuities, charges, and payments directed or authorized by this act, shall be fully satisfied, paid and discharged, or money sufficient shall be reserved for that purpose, such surplus or remainder shall be reserved for the publick use, and shall be disposed and disposeable by authority of parliament, and not otherwise.

XXXVII. And it is hereby enacted by the authority aforesaid, That if any person or persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs.

XXXVIII. Provided also, and it is hereby enacted by the authority aforesaid, That at any time upon publick notice to be printed in the *London Gazette*, and affixed upon the *Royal Exchange* in *London*, by authority of parliament, at any of the said quarterly feast days for payment of the said annuities to be payable out of the said particular fund, not exceeding twenty thousand pounds *per annum*; and upon repayment by parliament of the respective principal sums for which the same annuities shall be payable such respective persons and corporations as shall be entitled to the same annuities, and also upon full payment of all arrearages of the same annuities, to be computed by the day after the rate of four pounds *per centum per annum* till such actual repayment, then, and not till then, the same annuities shall cease and determine; any thing herein contained to the contrary notwithstanding: and that any vote or resolution of the house of commons, signed by the speaker in writing, to be inserted in the said *London Gazette*, and affixed

affixed on the Royal Exchange in London, as aforesaid, shall be deemed and adjudged to be sufficient notice within the words and meaning of this act.

shall be sufficient notice.

XL. And whereas certain duties upon hops were by an act of parliament made in the ninth year of the reign of her late majesty Queen Anne, of blessed memory, intituled, An act for laying a duty upon hops, imposed for the term of four years, reckoned from the first day of June, one thousand seven hundred and eleven; and were by an act of the first year of your Majesty's reign continued until the first day of August, one thousand seven hundred and fifteen; and by another act of the same year were granted to your Majesty, your heirs and successors for ever, subject nevertheless to redemption by parliament: in and by which acts, or some of them, (amongst other things therein contained) it was provided, That it should and might be lawful to and for any person or persons, who should have actually paid the duty thereby payable for any quantity of hops whatsoever of British growth, and to and for any other person or persons, who should buy or be lawfully entitled to any such quantity of hops of British growth from the said person or persons who actually paid the said duty for the same, to export such hops, being of British growth, for Ireland by way of merchandize; and that upon giving such security, and performing such other requisites as by the said acts, or some of them, are prescribed, the customer or collector of the port where such hops shall be exported, shall give to the exporter a debenture expressing the true quantity of the British hops so exported; and that upon such debenture the said duty shall be repaid, or the security for the same be discharged in the manner and form thereby prescribed, as by the said acts of parliament, relation being thereunto severally had, may more fully appear: and whereas the said duty upon hops of British growth is very moderate, and such hops exported for Ireland may reasonably bear the same duty which is charged upon those consumed in Great Britain: now we your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being minded and desirous to improve the publick revenues, which are applicable to the discharging of publick debts and incumbrances, do further humbly pray your Majesty that it may be enacted; and be it enacted by the authority aforesaid, That the said duty upon hops of British growth, or any part thereof, shall not be repaid or drawn back for any such hops which shall be exported or shipped to be exported for Ireland, at any time or times after the first day of June, one thousand seven hundred and twenty; and that no debenture or certificate shall be granted or made forth for or in order to the repayment or drawing back of the same duty for or upon any such hops so exported or shipped to be exported for Ireland after the said first day of June, one thousand seven hundred and twenty; but such drawback or repayment from thenceforth shall cease and determine; the said recited acts of parliament, or any other law or statute to the contrary notwithstanding.

Clause for taking off all the draw-backs upon hops exported for Ireland.
9 Ann. c. 12. sect. 22.
1 Geo. 1. stat. 2. c. 2.
1 Geo. 1. stat. 2. c. 12. sect. 5.

XLI. And whereas it may be requisite for encouraging the several manufactures of wrought plate, to continue both the standard of plate of eleven ounces ten penny weight Troy, and also the standard of eleven ounces two penny weight Troy, for the better accommodating the buyers of plate, and the workers and dealers therein: be it therefore enacted by the authority aforesaid, That from and after the first day of June, one thousand seven hundred and twenty, all silver vessels of plate, or manufactured of silver, shall not be made less in fineness than that of eleven ounces ten penny weight of fine silver in every pound Troy, or of silver less in fineness than eleven ounces two penny weight of fine silver in every pound Troy; which two different standards of wrought plate shall be severally and respectively marked with distinguishing marks, (that is to say) vessels made of silver plate or manufactured silver, not less in fineness than eleven ounces ten penny weight of fine silver in every pound Troy, to be marked with the workman's mark, the mark of the wardens of the mystery or craft of the goldsmiths, and with the figure of a lion's head erased, and the figure of a woman called the Britannia; and all vessels of silver plate or manufactured silver not less in fineness than eleven ounces

The two different standards of wrought plate continued.

The distinguishing marks for the two standards.

No plate to be
of a coarser
alloy.

Appropriation of the
money granted
this session.

88,049l. 3s.
1d. and one
fifth part of
a penny, to
make good
the general
fund.

Clause for explaining the
act 5 Geo. 3.
c. 18. concerning foreign
salt cellared and
locked up before
24 June, 1719.

two penny weight of fine silver in every pound Troy, and under the degree of eleven ounces ten penny weight of fine silver in every pound Troy, shall be marked with the workman's mark, and the wardens of the mystery or craft of goldsmiths as aforesaid, and with the figure of a lion passant, and the figure of a leopard's head; and that it shall not be lawful to make any vessels of silver plate or manufactures of silver of a coarser alloy than what is herein specified, under the penalties and forfeitures prescribed by any of the laws now in being concerning wrought plate; any thing in this act, or any other act or acts to the contrary notwithstanding.

XLIII. And be it enacted by the authority aforesaid, That all the monies lent and to be lent to his Majesty upon one act of this session of parliament, intituled, *An act for granting to his Majesty an aid by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and twenty,* and so much money (if any such be) of the tax thereby granted, as shall arise and remain after all the loans made or to be made on that act, and the interest thereof, and the charges thereby allowable for raising the said tax, shall be satisfied, or monies sufficient shall be reserved to discharge the same; and all the monies lent or to be lent to his Majesty upon an act of this session of parliament, intituled, *An act for continuing the duties on malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and twenty; and for enabling the lords commissioners of his Majesty's treasury to call in such Exchequer bills as are to be cancelled and discharged with money appointed for that purpose;* and so much of the duties on malt, mum, cyder, and perry thereby granted or continued, as shall arise and remain (if any such be) after all the loans made or to be made on the same act, or thereby transferred or directed to be transferred thereunto, and all the interest thereof, and the charges thereby allowable for raising the same duties shall be satisfied, or monies sufficient shall be reserved to discharge the same; and the said sum, not exceeding three hundred and twelve thousand pounds, intended to be raised as aforesaid; and the said sum of two hundred thousand seven hundred thirty seven pounds, fourteen shillings, and nine pence farthing, to be taken out of the said clear produce of forfeitures, in pursuance of this present act, shall be appropriated and applied, and are hereby appropriated for or towards the several uses, intents, and purposes herein expressed, subject nevertheless to such restrictions as are herein-after prescribed; that is to say, it is hereby enacted and declared, That out of all or any the aids or supplies provided as aforesaid, there shall and may be issued and applied any sum, not exceeding eighty eight thousand forty nine pounds, three shillings, one penny, and one fifth part of a penny, to make good the deficiency of the fund, commonly called *The general fund*, for raising seven hundred and twenty four thousand eight hundred and forty nine pounds, six shillings, and ten pence, and one fifth part of a penny, *per annum*, for the year ended at Michaelmas, one thousand seven hundred and nineteen.

LI. And whereas by an act passed last session of parliament, intituled, *An act for the recovery of the credit of the British fishery in foreign parts, and for better securing the duties upon salt, liberty is given to his Majesty's subjects to import foreign salt for the use of the fishery duty-free after Midsummer-day one thousand seven hundred and nineteen;* and it being at the same time intended by the said act, that all such foreign salt as was imported, weighed, cellared, and locked up, in the presence of an officer for the duties upon salt, and under the custody of such officer and the importer thereof, before the said twenty fourth day of June, one thousand seven hundred and nineteen, should have the benefit of being turned over as stock in hand, and be made use of in the fishery duty-free; but for want of sufficient words to express clearly and plainly the intention of the said act, in relation to such foreign salt so imported as aforesaid before the said twenty fourth day of June, one thousand seven hundred and nineteen, the proprietors of the said salt have, to their great loss and detriment, not been enabled to make use of the said salt in the said fishery, nor will, for the time to come, be enabled

enabled to make any use at all of it, unless the said act be better explained: for remedy whereof, and to supply the defect in the said act, be it, and it is hereby enacted by the authority aforesaid, That all such foreign salt so imported, cellared, and locked up as aforesaid, before the said twenty fourth of June, one thousand seven hundred and nineteen, shall, at the desire of the proprietor or proprietors thereof, or his or their agent or agents, be turned over as stock in hand for the use of the fishery duty-free; subject nevertheless to the same conditions and restrictions as all other foreign salt intended for the use of the fishery, and have the same benefit and advantage as all other foreign salt intended for the use of the fishery, and imported after the said twenty fourth day of June, one thousand seven hundred and nineteen; any thing in this act, or any other, to the contrary thereof notwithstanding.

Anno sexto

GEORGE I. Regis.

C A P. XII.

An act for preventing of frauds and abuses in the allowances on damaged wines, and for lengthening the time for the drawbacks on the exportation of wines.

WHEREAS by the tenth rule annexed to an act of parliament passed in the twelfth year of the reign of his late majesty King Charles the Second, intituled, A subsidy granted to the King of tunnage and poundage, and other sums of money payable upon merchandize exported and imported, which has been continued by several subsequent acts, and is now in force, it is provided, That if any wines shall prove corrupt and unmerchantable, and fit for nothing but to distil into hot waters, or to make vinegar, then every owner of such wines shall be abated in the subsidy according to such his damages in those wines, by the discretion of the collectors of the customs and one of the principal officers: and whereas several other subsidies, impositions, and duties, have been since laid, and are now payable to his Majesty on the importation of wines into this kingdom by several acts of parliament now in force; which several acts have reference to the said act of tunnage and poundage, and to the said rule in making allowances for the damages out of the respective duties on wines imported (except the duty payable on wines for the encouraging of coinage, by an act passed in the eighteenth year of the reign of his said late majesty King Charles the Second): and whereas frequent disputes do arise between the officers of the customs and the merchants, in the making and adjusting the allowances which damaged wines may deserve, the same depending for the most part on the taste thereof: for the preventing the like disputes for the future, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the second day of May, in the year of our Lord one thousand seven hundred and twenty, the said tenth rule annexed to the said act of tunnage and poundage be, and the same is hereby repealed, made void, and shall no longer be put in practice; any thing in the said act of tunnage and poundage, or in any other act or acts, in any wise to the contrary notwithstanding.

II. And whereas it may be reasonable to make the merchants importers of wine compensation for the allowances they would have received out of the several duties of their damaged wines by virtue of the said tenth rule, whereby the revenue may be collected with greater certainty, and not so liable to abuse: be it further enacted by the authority aforesaid, That from and after the said second day of May, one thousand seven hundred and twenty, there shall be made, as well to the merchant at importation, as also to the prize-master

12 Car. 2. c. 4.
18 Car. 2. c. 5.
After May 2, 1720, the tenth rule annexed to the act of tunnage and poundage shall be repealed.
Allowances to be made to merchants, &c. out of the gross duties on wine imported in casks.

By 8 Geo. 1.
c. 18. sect. 19.
this clause is
restrained.

Which shall be
deducted on
the debenture,
if the wines
are again ex-
ported.

Damaged or
unmerchant-
able wines
may be staved,
and the duty
repaid, &c.

By 12 Geo. 1.
c. 28. sect. 20.
the commission-
ers may sell da-
maged wines,
&c.

Compensation
to be allowed
for the freight
of wines so
staved.

British mer-
chants shall
have eighteen
months, and
aliens fifteen,
to export
wines import-
ed, to be com-
puted from
the master's
report;
enlarged by
7 Geo. 1. c. 21.
sect. 10.
Provided cer-
tificates and
oaths be made,
&c.

The exporter
to be allowed
two thirds of
the duty paid
on importa-
tion, by the
act of 1 Jac. 2.
c. 3.

or proprietor of the duties of prizage, out of all the several gross duties now laid upon wines in casks, (except the coinage duty before mentioned) over and above the present abatements and discounts, the several allowances hereafter mentioned; that is to say, Out of the several gross duties (except the coinage) now laid upon *Rhenish* wine, or wine of the growth of *Germany*, or wines which pay duty as such, an allowance after the rate of two pounds *per centum*; upon *French* wines, or wines of the growth of *France*, or of any of the *French* King's dominions, an allowance after the rate of six pounds *per centum*; and upon *Spanish*, *Portugal*, and all other wines, (except *Rhenish* or *French*) an allowance after the rate of ten pounds *per centum*: the said several allowances after the rate of two *per centum*, six *per centum*, and ten *per centum*, to be deducted on the debenture, in case the wines be again exported; any law or custom to the contrary notwithstanding.

III. Provided always, and be it further enacted by the authority afore-
said, That in case any merchant or other person shall find his wine, or any
part thereof, so damaged, corrupt, or unmerchantable, that he shall refuse
to pay or secure the duties for the same, he shall have liberty, immediately
after the landing the wines, to stave, spill, or otherwise destroy such wines
in the presence of two or more of the officers of the customs, to be ap-
pointed by the collector, and one of the principal officers of the port, who
shall take an exact account of the quantity of wine which the merchant
or other person shall so stave, spill, or otherwise destroy, to the end the
duty of such wine may be repaid, without any delay or charge to the mer-
chant, by certificate, or that the quantity of wine so staved, spilt, or other-
wise destroyed, be deducted from the foot of the account of the merchant
refusing to pay or secure the duty of such wine, as aforesaid, in the book
or books kept by the proper officer or officers appointed to the discharge of
the ship importing the wine.

IV. And be it further enacted, That, over and above the duties repaid or
allowed, as aforesaid, the merchant or other person shall, for every tun of
wine, containing two hundred fifty and two gallons, of the growth of *Ger-
many*, or wines which pay duty as such, and of the growth of *France*, so
staved, spilt, or otherwise destroyed, be allowed as a compensation for the
freight and other charges, the sum of four pounds; and wines of the
growth of *Spain*, *Portugal*, and elsewhere, the sum of eight pounds *per tun*,
and so in proportion for any greater or lesser quantity, which allowances shall
without delay be paid by certificate out of the duties arising by the said act
of tunnage and poundage, and the officers are hereby required and directed
to make, pass, and pay such certificate without fee or reward.

V. And, for the further encouragement of the wine trade, be it enacted
by the authority aforesaid, That from and after the second day of *May*, one
thousand seven hundred and twenty, every *British* merchant shall have eigh-
teen months time from the importation of all wines to export the same,
and every alien or stranger shall have fifteen months time from the import-
ation of all wines to export the same, which importation shall be reckoned
from the master's report of the ship; and shall have the like benefit and
drawback by such exportation, as if the same had been exported within
twelve months or nine months respectively, as mentioned in the second and
fourth rules annexed to the said act of tunnage and poundage; any law,
custom, or usage to the contrary in any wise notwithstanding; provided cer-
tificates and oaths be made, and all other requisites performed, according
to the laws now in being, relating to the importation and exportation of wine.

VI. And, as a further encouragement, be it likewise enacted by the auth-
ority aforesaid, That, over and above the present duties drawn back on the
exportation of wine, the merchant exporter be allowed, on the terms and
conditions aforesaid, two thirds of the impost duty paid on the importation
of wine by virtue of an act of parliament passed in the first year of *King*
James the Second, intituled, *An act for granting to his Majesty an impost*

upon all wines and vinegar, imported between the four and twentieth of June, one thousand six hundred and eighty five, and the four and twentieth of June, one thousand six hundred ninety three, which by several subsequent acts is continued and still in force, any thing in the said act, or in any other act to the contrary notwithstanding.

VII. Provided, and it is hereby declared and enacted, That any thing in this act contained or to be done in execution thereof, shall not extend or be construed to extend to diminish or lessen the duties of prizage and butlerage of wines due upon the importation of the same, but that the said duties shall be collected, taken, and received in the same manner as if this present act had never been made.

This act shall not lessen the duties of prizage, &c.

Anno sexto

GEORGE I. Regis.

C A P. XIV.

An act for prohibiting the importation of raw silk and mohair yarn of the produce or manufacture of Asia, from any ports or places in the Streights or Levant seas, except such ports and places as are within the dominions of the Grand Seignior.

WHEREAS by an act of parliament passed in the twelfth year of the reign of his late majesty King Charles the Second, intituled, An act for the encouraging and encreasing of shipping and navigation, it is amongst other things enacted, That no goods or commodities which are of foreign growth, production, and manufacture, which by the said act are to be brought into England, Ireland, Wales, the islands of Guernsey or Jersey, or town of Berwick upon Tweed, in English or other shipping, navigated in such manner as therein is mentioned, shall be shipped or brought from any other place or places, country or countries, but only from those of the said growth, production, or manufacture, or from those parts where the said goods and commodities could only or were or usually had been first shipped for transportation, and from none other places or countries: and whereas in the said act there is a proviso in the words following; (viz.) Provided always, That this act, or any thing therein contained, extend not, or be meant to restrain and prohibit the importation of any the commodities of the Streights or Levant seas, loaden in English built shipping, and whereof the master and three fourths of the mariners at least are English, from the usual ports or places for lading of them heretofore within the said Streights or Levant seas, though the said commodities be not of the very growth of the said places: and whereas at the time of passing the said recited act, the subjects of France exported very little woollen manufacture to Turkey, and were then supplied with great quantities of woollen goods from England for their own use, and likewise with raw silks, and other goods of Turkey, which were the returns of English woollen manufactures; for all which the importation into France was then free for the subjects of England: and whereas the woollen manufacture in France has since that time been greatly increased, and very large quantities of such goods are now annually imported from thence to Turkey, in return whereof they bring from thence raw silk and other commodities to Marseilles, and other parts in France, great quantities whereof are carried into Italy, and from thence imported into Great Britain in English shipping, greatly to the discouragement of the woollen manufactures of Great Britain, and the advancement thereof in France; and without some speedy care therein, the British trade to Turkey will be daily lessened, and is in danger of being entirely lost: be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and tempo-

12 Car. 2. c. 18.

After Sept. 29, 1720, the proviso in the re-

cited act, as to the importation of raw silk and mohair yarn of the product of Asia, is repealed, except to places within the grand seignior's dominions.

ral, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, one thousand seven hundred and twenty, the said last recited clause or proviso, as to the importation of raw silk and mohair yarn, of the product or manufacture of *Asia*, shall be, and is hereby repealed, excepting only as to the ports and places in the said *Streights* or *Levant* seas which are within the dominions of the *Grand Seignior*.

Anno sexto

GEORGIN I. Regis.

C A P. XV.

An act to repeal so much of the act, intituled, An act for preventing frauds, and regulating abuses in his Majesty's customs, passed in the thirteenth and fourteenth years of King Charles the Second, as relates to the prohibiting the importation of deal-boards and fir-timber from Germany.

13 & 14 Car. 2.
c. 11. sect. 23.

WHEREAS by a clause in an act of parliament passed in the thirteenth and fourteenth years of the reign of King Charles the Second, intituled, An act for preventing frauds, and regulating abuses in his Majesty's customs, deal-boards and fir-timber are (among other things therein mentioned) prohibited to be imported from the Netherlands or Germany, upon any pretence whatsoever, in any sort of ships or vessels whatsoever, upon penalty of the loss of all the said goods, as also the ship and furniture: and whereas fir-timber, fir-planks, masts, and deal-boards, are not only found to be useful and necessary in the building and refitting his Majesty's ships of war, and other ships and vessels, but the same have of late years been, and now are very much used in and about all manner of buildings, which hath occasioned so great a demand for, and consumption of the said commodities, that the price thereof, at the places from whence the same may now be lawfully imported, is very much increased, to the prejudice of trade, which may be remedied, if the said prohibition be taken off, whereby the said commodities will become more plentiful, and the price thereof much reduced: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the first day of *August*, which shall be in the year of our Lord one thousand seven hundred and twenty, so much of the said act, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*, as prohibits the importation of deal-boards and fir-timber from *Germany* only, shall be, and the same is hereby repealed, annulled, and made void, to all intents and purposes whatsoever.

After Aug. 1, 1720, so much of the recited act as prohibits the importation of deal-boards, &c. from Germany only, shall be repealed.
13 & 14 Car. 2.
c. 11.

His Majesty's subjects may import fir-timber, &c. from Germany, paying the like duties as that imported from Norway.

II. And be it further enacted by the authority aforesaid, That, from and after the said first day of *August*, one thousand seven hundred and twenty, shall and may be lawful to and for any of his Majesty's subjects to import any quantity or quantities of fir-timber, fir-planks, masts, and deal-boards being of the growth of *Germany*, into this kingdom, from any port or place in *Germany*, in *British* built ships only, so as the owner or owners are his Majesty's *British* subjects, and whereof the master, and three fourths of the mariners at least are *British* subjects, paying the like rates and duties to his Majesty for the same as are now payable for fir-timber, fir-planks, masts, and deal-boards imported from *Norway*.

Not to repeal the clause in the recited act so far as it prohibits the importation

III. Provided always, and be it further enacted, That this act, or any thing therein contained, shall not extend, or be construed to extend, to charge or repeal the said clause in the said act of parliament, so far as the same prohibits importation of the said commodities from the *Netherlands*

but as to such importation thereof from the *Netherlands*, or any port or place therein, the before mentioned act, and all the penalties and forfeitures therein contained, shall be in full force and effect, as fully and entirely as if this act had never been made; any thing in this present act to the contrary thereof in any wise notwithstanding.

of the said commodities from the *Netherlands*.

Anno sexto

GEORGE I. Regis.

C A P. XXI.

An act for preventing frauds and abuses in the publick revenues of excise, customs, stamp-duties, post-office, and house-money.

SECT. IV. **A**ND be it further enacted by the authority aforesaid, That if any unmalted oats or barley shall be found mixt with or amongst malt shipping or shipped for exportation, that then, and in every such case, the person or persons who shall ship, or cause or procure to be shipped, such malt so mixed, shall, for every bushel thereof, forfeit and lose the sum of five shillings.

Forfeiture for mixing unmalted oats or barley with malt for exportation, 5s. per bushel.

XVII. And be it further enacted by the authority aforesaid, That, from and after the said first day of *August*, one thousand seven hundred and twenty, no brandy, arrack, rum, spirits or strong waters, exceeding the quantity of one gallon, shall be removed or carried from any part of this kingdom to another, by land or by water, without such permit or certificate from some or one of the officers of his Majesty's customs or excise, signifying and certifying the quality and quantity thereof, and that his Majesty's duties chargeable thereon have been duly paid and satisfied, or that the same had been condemned, or was part of such stock as aforesaid, on pain of forfeiting the brandy, arrack, rum, spirits and strong waters which shall be found carrying from one place to another without such permit or certificate, together with the casks and vessels whatsoever containing the same.

No brandy, &c. exceeding a gallon, to be removed without a permit.

XIX. And be it further enacted by the authority aforesaid, That the penalties and forfeitures by this act given for or on account of any brandy, arrack, rum, spirits, strong waters or sweets herein-after mentioned, shall and may be sued for, recovered and levied, or mitigated, by the same ways, means and methods, as any penalty or forfeiture given by any of the laws of excise can or may be sued for, recovered and levied, or mitigated; and that one moiety of every such penalty or forfeiture (the reasonable charges of suing for, recovering, and levying thereof, being first deducted) shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize, inform, or sue for the same.

Penalties how to be sued for, &c.

XX. And whereas the clandestine importation of brandy, arrack, rum, spirits or strong waters, from parts beyond the seas into this kingdom of Great Britain, of late become more frequent than formerly; and his Majesty's officers, who ought and do frequently seize such liquors so clandestinely imported, are under great discouragements in the performance of their duty therein, in the trouble and expence they are forced to be at in procuring the same to be condemned in his Majesty's court of exchequer, or other of his Majesty's courts: for remedy whereof, it is hereby provided, enacted, and declared by the authority aforesaid, That, from and after the said first day of *August*, one thousand seven hundred and twenty, where any brandy, arrack, rum, spirits or strong waters, British or foreign, shall be seized as forfeited by virtue or in pursuance of this present act, or of any other act or acts of parliament relating to his Majesty's revenues of customs and excise, or either of them, by any of his Majesty's officers of the said revenues, or either of them, all such seizures except in every case where the seizure shall be made for unlawful importation,

After 1 Aug. 1720, how brandy seized shall be sued for and condemned.

Farther provisions relating hereto,
8 Geo. 1. c. 18.
sect. 17.

tion, and the whole quantity of the brandy, arrack, rum, spirits or strong waters, at any one time for that cause seized, doth exceed sixty three gallons) shall and may, in a summary way, be proceeded upon, heard, examined into and determined in the manner herein-after mentioned; that is to say, in case such seizures (except before excepted) shall happen to be made in any place or places within the immediate limits of the chief excise office in *London*, the same shall and may, in a summary way, be proceeded upon, heard, examined into, and determined by the commissioners of excise for the time being, or the major part of them; and in case such seizure (except before excepted) shall happen to be made in any place or places out of the said immediate limits of the said chief office of excise in *London*, then, and in such case, the same shall and may, in a summary way, be proceeded upon and examined into, heard, adjudged, and determined by and before any two or more of his Majesty's justices of the peace residing near to the place where such seizure or seizures shall be made; which said commissioners and justices of the peace respectively, within their respective jurisdictions, shall be and are hereby authorized and empowered to cause the respective person or persons, in whose custody such brandy, arrack, rum, spirits or strong waters so to be seized as aforesaid, were found at the time of the seizure thereof, to be summoned to appear before them at a certain time and place to be prefixed by the said commissioners of excise and justices of the peace respectively, who are hereby fully authorized, empowered, and required, upon the appearance or default of such person or persons so to be summoned, to examine into the cause of such seizure or seizures, and thereupon to proceed to give judgment for the condemnation of such brandy, arrack, rum, spirits or strong waters so seized, (except before excepted) as upon due examination shall be found to be forfeited by virtue of this act, or any other act or acts of parliament relating to his Majesty's revenues of customs or excise, together with the casks and other vessels whatsoever containing the same, and to issue out their warrants for the sale of such brandy, arrack, rum, spirits or strong waters, as shall be so by them respectively condemned, and of the casks and other vessels whatsoever containing the same; and such their respective judgments shall be and are hereby declared to be taken and adjudged to be good, valid, and effectual in the law, and final to all intents and purposes whatsoever, and not liable to any appeal, or to be removed by any writ or writs of *certiorari*; any law, statute, or provision to the contrary thereof in any wise notwithstanding.

When brandy, &c. is seized, and no claim made thereof in 20 days, how to proceed to judgment and condemnation.

XXI. Provided always, and it is hereby further enacted by the authority aforesaid, That, in all cases where any such brandy, arrack, rum, spirits or strong waters as aforesaid, (except as before excepted) shall be seized as forfeited, and no person or persons, within twenty days next after such seizure, shall appear to the officer or officers who made such seizure to claim the same, then, and in such case, if such seizure or seizures shall happen to be made within the immediate limits of the chief excise office in *London*, it shall and may be lawful for the officer or officers who shall make such seizure or seizures, from and after the expiration of the said twenty days next after such respective seizure or seizures, to cause notice in writing, to be signed by his Majesty's solicitor for the revenue of excise for the time being, to be affixed at the *Royal Exchange*, signifying the day and the time of the day that the commissioners of the excise for the time being, or the major part of them, will proceed to hear the matter of such seizure or seizures, and to the condemnation of the brandy, arrack, rum, spirits or strong waters so seized as aforesaid, and of the casks and other vessels containing the same; and if such seizure or seizures of such brandy, arrack, rum, spirits or strong waters as aforesaid, (except before excepted) shall happen to be made as aforesaid, out of the immediate limits of the said chief excise office in *London*, it shall and may be lawful for the officers who shall make such seizure or seizures, from and after the expiration of twenty days next after such respective seizure or seizures

seizures, to cause publick notice to be given by proclamation at the next market town to the place or places where such respective seizure or seizures shall be made as aforesaid, upon the next market day after the expiration of the said twenty days, of the day and place when and where the justices of the peace will proceed to hear the matter of such seizure or seizures, and to the condemnation of such brandies, arrack, rum, spirits or strong waters so seized as aforesaid; in which said cases it shall and may be lawful for the said commissioners of excise and justices of the peace respectively, within their respective jurisdictions, to proceed to examine into the cause of such seizure or seizures, and to give judgment for the condemnation of such brandy, arrack, rum, spirits and strong waters so seized, as upon due examination shall appear to be forfeited, and of the casks and other vessels containing the same; which judgments shall be good, valid, and effectual in the law, and final to all intents and purposes whatsoever, as if the respective owner or owners of the same brandy, arrack, rum, spirits, or other strong waters, or the respective person or persons in whose custody the same was at the respective time or times of the seizure or seizures thereof, had been respectively summoned to attend the said commissioners of excise and justices of the peace respectively, in the manner herein-before prescribed, and shall not be liable to any appeal, or to be removed by *Certiorari*; any thing in this present act contained, or any law, statute, or provision to the contrary thereof in any wise notwithstanding.

No Certiorari,

XXIV. And be it further enacted by the authority aforesaid, That, from and after the said first day of *August*, one thousand seven hundred and twenty, if upon trial or trials of or in any information, action, suit, or prosecution whatsoever relating to his Majesty's duties of customs and excise, or to either of them, or to any other his duties whatsoever, or to any seizure or seizures, penalty or penalties, forfeiture or forfeitures relating to the said duties, or any of them, or if upon any trial or trials of or in any action, suit, or prosecution whatsoever against any person or persons, for any thing done by virtue or in pursuance of any act or acts of parliament relating to the said duties, any or either of them, any question or questions shall be made, or any doubt or doubts, dispute or disputes, shall arise or happen, touching or concerning the keeping of any office or offices of excise in any city or cities, town or towns, or touching or concerning any one or more defendants being an officer or officers of or for the said duties, any or either of them, that in every such case and cases proof shall and may be made, or evidence given, either of the actual keeping of such office or offices of excise in such city or cities, town or towns, or of such one or more defendants actually exercising of and being employed and intrusted in such office or offices respectively, before and at the respective time and times when the matter or matters in question upon such trial or trials shall happen to have been done or committed, or omitted, or neglected to have been done or performed, without producing any particular person or persons to prove the names of the particular and respective commissioners to any commissions in the respective cases before mentioned, any or either of them, to be of their own hand writing; and that in every such case and cases respectively such proof and evidence shall be deemed and taken to be legal and sufficient evidence, unless or until by other evidence the contrary shall or do appear.

In trials relating to excise or customs, &c. if questions arise concerning the keeping of any office, or any one's being an officer, what proof is requisite.

Enforced by
11 Geo. 1.
c. 30. sect. 32.

5 Geo. 1. c. 12.

XXIX. And whereas by an act passed in the last session of parliament, intituled, An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs, any ship, vessel, boat, of the burthen of fifteen tons or under, wherein any brandy, arrack, rum, strong waters, or spirits of any kind whatsoever, shall be imported or brought into Great Britain, or into any port, harbour, haven, or creek thereof, (except for the use of the seamen then on board, not exceeding one gallon for each seaman) such ship, vessel, or boat, with all her tackle, furniture, and appurtenances, or the value thereof, is forfeited and lost, and shall and may be seized, recovered,

After 1 Aug.
no brandy,
&c. to be im-
ported in any
ship less than
30 tuns.
Farther pro-
vided for by
8 Geo. 1. c. 18.
sect. 1.

Penalty.

After seizure
and condem-
nation, ship to
be broke up
and sold, &c.

3 Geo. 1. c. 11.

Ships under
30 tuns, ho-
vering within
two leagues of
the shore,

commanders
of men of war,
&c. or officers
of the cus-
toms, may
compel master
to come into
port, &c.

vered, broke up, and sold, as therein mentioned: and whereas, to elude the penalty of the said law, many ill-disposed persons do now carry on a clandestine trade, by importing these goods in ships and vessels above fifteen tun: for the prevention thereof, be it enacted by the authority aforesaid, That if any foreign brandy, arrack, rum, strong waters, or spirits of any kind whatsoever, shall, from and after the first day of *August*, one thousand seven hundred and twenty, be imported or brought into *Great Britain*, or into any port, harbour, haven, or creek thereof, in any ship, vessel, or boat, of the burthen of thirty tuns or under, (except only for the use of the seamen then belonging to and on board such ship, vessel, or boat, not exceeding one gallon for each such seaman) every such ship, vessel, or boat, with all her tackle, furniture, and apparel, as also all such brandy, arrack, rum, strong waters or spirits, or the value thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs, and shall and may be prosecuted by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of Exchequer in *Scotland*, wherein no essoin, protection, or wager of law, shall be allowed; one moiety of which forfeiture shall be to the use of his Majesty, his heirs and successors, and the other moiety to the seizer or prosecutor; any law or custom to the contrary notwithstanding.

XXX. And be it further enacted, That after the seizure and condemnation of such ship, vessel, or boat, the same shall be intirely broke up, and publickly sold to the best advantage, together with the tackle, furniture, and apparel thereto belonging, and the produce thereof divided in like manner as the ships, vessels, and boats, under fifteen tuns, are to be broke up, sold, and the produce thereof divided, by virtue of the said act of the last session of parliament.

XXXI. And whereas by the said act of the last session of parliament, a remedy was provided, amongst other things, to prevent the running of brandy from ships or vessels of the burthen of fifty tuns or under, which lie hovering on the coast within the limits of the ports of this kingdom, and the exportation of wool: and whereas such ships or vessels, to elude the intent of that law, do lie at anchor, or hover on the coasts as near to the said limits as may be, whereby the masters of such ships or vessels have better opportunities of making their signals to the exporters of wool, and the runners of uncustomed and prohibited goods, to draw down to the sea side, (as they frequently do in great numbers of armed men) and of running the goods on shore, and carrying off the wool and coin of this kingdom in their boats, which make more frequent trips to and from the shore than they could do, if such ships or vessels were obliged to lie at a greater distance from the shore: be it therefore enacted by the authority aforesaid, That, from and after the said first day of *August*, one thousand seven hundred and twenty, where any ship or vessel of the burthen of fifty tuns or under, being in part or fully laden with brandy, shall be found at anchor or hovering within two leagues from the shore, and not proceeding on her voyage, wind and weather permitting, it shall and may be lawful to and for the commander of any of his Majesty's ships of war, frigots, or armed sloops, appointed for the guard of the coasts, or to and for the commander of any yatch, smack, sloop, or other boat or vessel in the service of his Majesty's customs, or to and for any officer of his Majesty's customs, to compel the master or other person having the charge of such ship or vessel, to come into port; and it is hereby declared, That such master or other person, as aforesaid, as likewise such ship or vessel and the brandy wherewith such ship or vessel is laden, in part, or in the whole, shall be subject to the same rules, regulations, penalties, and forfeitures, as such cargoes, ships, and vessels, and the masters or others taking charge thereof, which hover within the limits of any port of this kingdom, are by the said act subject unto; any thing therein, or in any other act to the contrary hereof in any wise notwithstanding.

XXXII. And forasmuch as such illegal importations and exportations cannot be carried on by such ships or vessels, if the masters or commanders thereof

take due care to prevent the same: be it further enacted by the authority aforesaid, That, from and after the said first day of *August*, one thousand seven hundred and twenty, if the master, purser, or other person taking charge of such ship or vessel, shall suffer any brandy, or other uncustomed or prohibited goods, to be put out of the said ship or vessel into any hoy, lighter, boat, or bottom, to be laid on land, or shall suffer any wool, wool-fells, mortlings, shortlings, yarn made of wool, wool-flocks, fullers-earth, fulling-clay, or tobacco-pipe-clay, to be laden or taken in from the shore, to be put on board such ship or vessel, to be carried to parts beyond the seas, he or they so offending, being convicted thereof, shall, besides the penalties and forfeitures to which they will be liable by any law now in being, suffer six months imprisonment without bail or mainprize.

Master, &c. suffering brandy or uncustomed goods, to be put out of his ship, or wool, &c. to be taken in from the shore, besides former penalties shall suffer six months imprisonment.

XXXIV. And whereas the punishment already inflicted by law on such who shall forcibly hinder officers of the customs in the due performance of their duty, has proved insufficient: be it therefore enacted by the authority aforesaid, That, from and after the first day of *August*, one thousand seven hundred and twenty, if any officer or officers of the customs be forcibly hindered, wounded, or beaten, in the due execution of their office, by any persons armed with club, or any manner of weapon, tumultuously assembled in the day or night, to the number of eight or more persons, all and every person or persons so forcibly hindering, wounding, or beating the said officer or officers, or such as shall act in their aid or assistance, being convicted thereof, shall, by order of the court, before whom such offender or offenders shall be convicted, be transported to some of his Majesty's colonies and plantations in *America*, for such term as the court shall think fit, not exceeding seven years, in the same manner as by an act made in the fourth year of his present Majesty's reign, intituled, *An act for the further preventing robbery, burglary, or other felonies, and for the more effectual transportation of felons and unlawful exporters of wool, and for declaring the law upon some points relating to pirates*, the offenders therein mentioned are to be transported to the said colonies and plantations.

Eight or more hindering, wounding, &c. officers in execution of their office, to be transported.

XXXV. And be it enacted by the authority aforesaid, That if such offender or offenders shall return into *Great Britain* or *Ireland*, before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning, shall suffer as felons, and have execution awarded against them as persons attainted of felony, without benefit of clergy.

Returning into Great Britain or Ireland, felony.

XXXVI. Provided nevertheless, That if any such offender shall, within two months after such his offence, and before his conviction, discover two or more of his accomplices therein to the commissioners of the customs in *England* or *Scotland* respectively, so as they, or two of them at least, be convicted of such offence, the offender so discovering shall have and receive the sum of forty pounds for every offender so discovered and convicted, as a reward for such his discovery, and shall be clearly acquitted and discharged of such his offence.

Offender, before conviction, discovering two of his accomplices within two months, to have 40 l. for each, and acquitted.

XXXVII. And be it further enacted by the authority aforesaid, That, from and after the first day of *August*, one thousand seven hundred and twenty, if any other person or persons shall, within three months after such offence shall have been committed, discover to the said commissioners respectively any person or persons who shall have been guilty of such offence, so as such offender or offenders be convicted thereof, such discoverer or discoverers shall have and receive the like reward of forty pounds for every such offender so discovered and convicted, over and above any other reward and recompence which he or they may be entitled unto on account of the goods so carried or conveyed away, which shall be recovered by means of such his discovery, or on account of the penalty which shall be recovered for the running the said goods.

Other persons discovering in three months to have 40 l. over and above any other reward;

XXXVIII. And be it further enacted by the authority aforesaid, That the commissioners of the customs in *England* and *Scotland*, shall cause the several

to be paid by the cashier of the customs.

several rewards of forty pounds for the discovery of the offenders before mentioned, to be paid by the respective receiver general or cashier of the customs for the time being, out of any publick money in his hands under the management of the said commissioners, upon producing to them a certificate or certificates under the hand of the judge or justice of the court before whom the cause shall be tried, certifying the conviction of the offender or offenders; and the money so paid by any receiver-general as aforesaid, shall be accepted of and allowed in his accounts, as so much paid to his Majesty, and he is and shall be hereby discharged thereof accordingly; any law, custom, or usage to the contrary notwithstanding.

XXXIX. *And whereas prohibited and customable goods found by officers of his Majesty's customs in the custody of persons in boats on the water, or coming directly from the water side, to wit, the customable goods on suspicion they were unshipped without payment of duty, and the prohibited goods for being imported contrary to law, and such goods being also found in other places, upon information that they were clandestinely run, are in like manner stop'd until the persons in whose custody the same are found, or the owners of such goods, shall apply to the commissioners of the customs, or to the collector of the port where such goods are stop'd respectively, that the said goods may be discharged in case there be no just cause to detain the same; nevertheless the owners of the goods, instead of making such application, do sue the officers for more than the value thereof, to their great charge and discouragement in the execution of their duty: and whereas there is good reason to believe, that many ill-disposed persons do put themselves purposely in the way of officers with such goods in their custody, and that others, by the directions of the owners, do falsely or deceitfully inform the officers that the goods were run, to the intent such officers should seize the same, in order to sue the officers, and thereby the owners get excessive prices for their goods, and the officers are deterred from making seizures, whereby the clandestine running of goods is greatly encouraged:* be it therefore enacted by the authority aforesaid, That

Prohibited or customable goods in any boat, &c. or in any house, &c. officer may stop and warehouse the same till claimed, &c.

13 & 14 Car. 2.
c. 11.

From and after the first day of August, one thousand seven hundred and twenty, if prohibited or customable goods shall be found by any officer or officers of the customs in the custody of any person or persons, being in a bark, hoy, lighter, barge, boat, or wherry on the water, or coming directly from the water side, without the presence of an officer, or if such goods shall, upon the information of one or more credible person or persons, be found in any house, shop, cellar, warehouse, room, or other place, on a search there made in such manner as in and by an act made in the fourteenth year of the reign of the late King Charles the Second, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*, is mentioned and directed, it shall and may be lawful to and for such officer or officers to stop and put the said goods in his Majesty's warehouse in the port next to the place where such stop shall be made, there to remain until the claimer or claimers thereof shall make proof by oath, or otherwise, to the satisfaction of the commissioners for managing his Majesty's customs, if such stop shall be made within the ports of London or Edinburgh respectively, that the duties of the customable goods have been paid, or secured to be paid, or that the same had been bought in a lawful way of trade, and that he, she, or they claiming the said goods, do verily believe the duties thereof to have been paid, or secured to be paid, or that the said goods had been compounded for, or condemned in his Majesty's court of Exchequer at Westminster or Edinburgh, or been otherwise delivered by writ of that court respectively, and that the prohibited goods had been compounded for, or condemned, or otherwise delivered, as aforesaid, in which case such goods shall and may be delivered without delay or charge: and if such goods shall be stopped in any other of the ports within this kingdom, the claimer or claimers thereof shall and may make the like proof to the like purpose, as aforesaid, and deliver the same to the collector, or in his absence to one of the other principal officers of the customs in the port where such stop shall be made, who

proof shall, without loss of time, be transmitted to the said commissioners respectively, for their directions touching the immediate delivery of such goods, without charge to the claimer or claimers, or for the seizing and prosecuting of the same, as the said commissioners shall see cause.

XL. Provided, such proof be made within ten days after the goods shall have been so stopped, in failure whereof the same shall and may be seized, and prosecuted in such manner as by the several and respective laws now in force against the importation of prohibited or uncustomed goods, is provided, the forfeiture of such goods after condemnation, shall be to and for such uses, and according to such proportions or shares, as are therein and thereby respectively mentioned and distributed.

Proof to be in
10 days after
stopping.

XLI. And be it further enacted by the authority aforesaid, That if upon such prosecution where no application hath been made to the commissioners or officers aforesaid, and not otherwise, the property of the goods shall be claimed by any person or persons, and if any question, dispute, or doubt shall arise, whether the duties thereof were paid or secured, or that the said goods had been compounded for, or condemned, or otherwise delivered by writ out of the court of Exchequer, or bought in a lawful way of trade, the proof shall be incumbent on such claimer or claimers, and not on the seizer or prosecutor; and if thereupon a verdict shall pass for such claimer or claimers, or if the officer or officers shall become nonsuit, or forbear prosecution, or discontinue the same, or if upon demurrer or otherwise, judgment shall be given against the officer or officers, then, and in any of the said cases, the claimer or claimers shall, over and above the recovery of his, her, or their goods, or the value thereof, have reasonable costs of suit, for which he, she, or they shall have the like remedy as where costs by law are awarded, which said costs of suit shall be reckoned and esteemed as a full satisfaction for the said claimer or claimers damages occasioned by the detention and seizure of the said goods.

Proof to lie on
the claimer.

If verdict pass
for the claim-
er, he shall
have reason-
able costs of
suit.

Enforced by
12 Geo. 1.
c. 28. sect. 8.

XLII. And be it further enacted by the authority aforesaid, That in all cases where the claimer or claimers of such goods so stoppt, as aforesaid, shall make proof either by oath before any justice of the peace, or other person empowered to administer the same, or otherwise, to the satisfaction of the commissioners for managing his Majesty's customs respectively, or officers of the customs, as aforesaid, in manner before directed and appointed, so as to induce the respective commissioners to order the delivery of the goods so stoppt; and if the owner or owners, claimer or claimers of such goods, shall receive any damage by means of such stop; then, and in such case, the owner or owners, claimer or claimers of the said goods, shall and may receive such goods by virtue of such order, without any charge or delay; and it shall and may nevertheless be lawful to and for such owner or owners, claimer or claimers, to bring his, her, or their action or actions against the officer or officers who shall stop his, her, or their goods, for such reasonable damages, which he, she, or they shall or may have sustained by means of the said goods being so stoppt or detained, as aforesaid; any law, custom, or usage to the contrary notwithstanding.

If the claimer
make proof of
his goods, or
that they have
received any
damage, the
goods to be
delivered, and
he may sue;
&c.

XLIII. Provided always, and be it declared to be the true intent and meaning hereof, That if the officer or officers who shall stop such goods, or any other officer or officers of the customs, shall be desirous to seize and prosecute the same, notwithstanding any directions of the commissioners of the customs for the delivery of the said goods respectively, it shall and may be lawful to and for such officer or officers to seize and prosecute the same in such manner as by the several and respective laws of the customs now in force such goods may be seized and prosecuted, in every of which cases the officer or officers so prosecuting shall be liable, and he or they are hereby declared to be sued by the owner or owners of the said goods for the recovery of the same, or the value thereof, with full costs of suit; or if the said commissioners shall not order the delivery of the said goods so stoppt, then, and in such

Officers may
prosecute not-
withstanding
the directions
of the com-
missioners.

So may the
owners.

such case, the owner and owners, claimer or claimers of such goods, shall and may nevertheless sue for the recovery of such goods, together with costs and damages, according to the usual course of law, in any of his Majesty's courts of record at *Westminster*, or in the court of Exchequer in *Scotland*, as he or they might have done before the passing of this act; any thing herein contained to the contrary notwithstanding.

Offences relat-
ing to the cus-
toms, where,
and how to be
tried.

XLIV. And be it further enacted by the authority aforesaid, That the several offences in this act mentioned, relating to the customs, or other duties upon importation or exportation, or to uncustomed or prohibited goods, (except as in this act is otherwise provided) shall and may be heard, tried, and determined, by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of Exchequer in *Scotland* respectively, wherein no essoin, protection, or wager of law shall be allowed.

3 & 4 Ann.
c. 4.

XLV. And whereas by an act passed in the third year of the reign of her late majesty *Queen Anne*, intituled, An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spices, and pictures, and upon hawkers, pedlars, and petty chapmen, and upon muslins; and for granting new duties upon several of the said commodities, and also upon callico, *China* ware, and drugs, it is enacted, That any person or persons may import into this kingdom nutmegs, cinnamon, cloves, mace, and tea, subject to the several duties payable for the same, from any parts beyond the seas, in British ships, navigated as therein mentioned, and so as notice be first given to the commissioners of her Majesty's customs of the quantity and quality of the said spices and tea so intended to be imported, and the place to which they intend to import the same, and taking a licence under the hands of the said commissioners for the time being for the landing and importing thereof, as aforesaid: And whereas by an act passed in the

8 Ann. c. 7.
sect. 13.

eighth year of the reign of her said late Majesty, intituled, An act for granting to her Majesty new duties of excise, and upon several imported commodities, and for other purposes therein mentioned, it is enacted, That nutmegs, cinnamon, cloves, and mace, may be imported into Great Britain, subject to the several duties payable for the same, from any parts beyond the seas, in British ships, navigated as therein mentioned, the importer thereof first giving notice to the said commissioners of the quantity and quality of the said spices, and the place into which he intends to import the same, and taking a licence under the hands of the said commissioners for the importing thereof, which importation is to be continued during the continuance of the said respective acts, which are still in force: and whereas many ill-disposed persons having taken out licences for great quantities of the said spices and tea, do import the same at several times in small parcels, with intent secretly to land the same as opportunity shall offer; but if the said spices or tea are found by the officers of the customs on board the ship, the importers, to prevent the seizures thereof, do produce their licences, and pretend that those spices or tea are part of the quantities mentioned in the said licences whereby there is good reason to suspect that great frauds are frequently committed, to the lessening of his Majesty's revenue, and prejudice to the fair merchants

In every li-
cence for im-
porting nut-
megs, &c. the
quantity and
place of land-
ing to be ex-
pressed, &c.
Repealed as
to the licence
for tea by
7 Geo. 1.
stat. 1. c. 21.
act. 12.

be it therefore enacted and declared by the authority aforesaid, That in every licence to be granted from and after the first day of *August*, one thousand seven hundred and twenty, in pursuance of the said acts, and during the continuance, for the importing of nutmegs, cinnamon, cloves, mace, and tea, shall be expressed the quantity and quality of the said spices and tea, and the place or port into which the same are intended to be imported; and that if any greater quantity of the said spices or tea shall be imported than what is expressed in the said licence, the same so imported shall be deemed to be imported without a licence; and such licence shall and may be granted, without any fee or reward, by the commissioners or chief managers of the customs for the time being, or any three or more of them, or by the collector or collector and controller of the port into which the said spices and tea are to be imported, so as that all nutmegs, cloves, mace, and cinnamon, to be imported into this kingdom by virtue of such licence, from any place

or places beyond the seas, other than directly from the *East Indies*, be not in any other package than in casks or bales; which casks or bales shall contain the quantity hereafter mentioned, that is to say, each cask of nutmegs, cloves, or mace, to weigh neat three hundred pounds weight, or upwards; each bale of cinnamon to weigh neat seventy pounds weight, or upwards.

XLVI. And be it further enacted, That the licence so taken out for spice and tea as aforesaid, shall be delivered to the merchant demanding the same; which licence shall be produced and delivered up by the master, purser, or other person taking charge of the ship wherein such spice or tea shall be imported, with the name of the ship and master, together with the marks and numbers of each cask, bale, or parcel, and the quantity and quality of such spice or tea indorsed on the back thereof, to the collector and comptroller of the port into which the same shall be imported, at the time of his or their entering the ship; any law, custom, or usage to the contrary notwithstanding.

Licence to be delivered up at entering the ship.

Enforced by 8 Geo. 1. c. 18. sect. 21.

XLVII. And whereas such spices are frequently imported in bags and other small parcels packed in hogsheds, casks, bales, or other package, in order to run the same clandestinely: be it enacted by the authority aforesaid, That if any of the spices above mentioned shall be found on board any ship or vessel in bags or other small parcels packed in hogsheds, casks, or bales, the same shall be forfeited; one moiety whereof to be to the use of his Majesty, his heirs and successors, and the other moiety to him or them who will inform or sue for the same in any of his Majesty's courts of record at *Westminster*, or in the court of *Exchequer* in *Scotland*, wherein no *essoins*, protection, or wager of law, shall be allowed.

Spices in bags or small parcels, &c. forfeited.

XLVIII. And whereas by an act of parliament of the eighth year of the reign of her late majesty *Queen Anne*, made (amongst other things) for better preventing frauds in drawbacks, it was enacted, That no debenture should be paid or allowed for any tobacco exported from any port of Great Britain to the kingdom of *Ireland*, until a certificate should be produced under the hands and seals of the collector, comptroller, and surveyor of the customs of any port in *Ireland*, or any two of them, where such goods should be landed, testifying the landing thereof (the danger of the seas or enemies excepted): and whereas it frequently happens, that tobacco imported into this kingdom, and afterwards shipped again for *Ireland*, doth in the carriage thither waste and decrease in weight, but as the law now stands no more drawback can be allowed than for the quantity of tobacco particularly specified in the said certificates returned from *Ireland*: now, for the encouragement of all fair traders that shall send tobacco for *Ireland*, it is hereby further enacted by the authority aforesaid, That, from time to time, upon producing such certificates as aforesaid under the hands and seals of the collector, comptroller, and surveyor of the customs of any port in *Ireland*, or any two of them, where such tobacco shall be landed, testifying the landing thereof in that kingdom, at any time or times after the first day of August, one thousand seven hundred and twenty, in case there shall appear to be any difference in weight between the quantity specified in such certificate, and the quantity entered and shipped for exportation thither, so that the quantity landed in *Ireland* shall be less than the quantity so entered and shipped for that kingdom, in all and every such case and cases an allowance shall be made to the merchant exporter on the duties to be drawn back of all such tobacco so shipped and exported to *Ireland*, in consideration of the waste which may happen (if any be) in the voyage between Great Britain and *Ireland*, so as such allowance do not in any case exceed two per centum; any former law or statute to the contrary notwithstanding.

An allowance of two per cent. to be made for tobacco exported to *Ireland*, for waste.

XLIX. And whereas it is found by experience, that great quantities of tobacco are clandestinely run into *Ireland* after the entering and exporting the same from Great Britain for other foreign parts, and the exporters have entitled themselves to drawbacks for the drawbacks in this kingdom, in prejudice of his Majesty's revenues, and to the discouragement of fair traders: be it further enacted by the

Tobacco exported for foreign parts, landed in *Ireland*, forfeited, and double the drawback, &c.

the authority aforesaid, That if any tobacco so entered out and exported shall afterwards be landed in *Ireland*, the same and double the drawback thereof shall be forfeited, and every debenture for the drawback thereof shall become void, as if the said tobacco were relanded in any part of *Great Britain*; which forfeitures shall and may be prosecuted and recovered in any of his Majesty's courts of record at *Westminster* or *Dublin* respectively, or in the court of Exchequer in *Scotland*; in which prosecution no effoin, protection, or wager of law shall be allowed, nor any more than one imparlance; one moiety of which forfeiture or forfeitures to be to the use of his Majesty, his heirs and successors, and the other moiety to him or them that will sue for the same as aforesaid.

Ireland to be added to the oath of exporters of tobacco to foreign parts.

L. And whereas the exporters of tobacco for any foreign parts are now only obliged to swear, that the tobacco shipped and certified is not landed, or intended to be relanded in any part of *Great Britain*: it is hereby enacted, That, from and after the first day of *August*, one thousand seven hundred and twenty, *Ireland* shall be added and included in the oath before mentioned, (except for such tobacco as shall be regularly shipped for *Ireland*) without which the officers of the customs shall not suffer the debenture to pass; any law or custom to the contrary notwithstanding.

Ships of 50 tons hovering on the coasts of *Ireland* within two leagues of the shore, officers may enter such ships to take account of the lading, and take security of the masters in treble the value of the goods on board, for proceeding regularly on their voyage.

(a) Not land, in the record. Amended by 12 Geo. 2. c. 22. Masters refusing bonds, or not departing in 30 days, officers may secure all the goods, &c.

LXII. And whereas divers ships and vessels of the burthen of fifty tons or under, laden with tobacco, brandy, spirits, and other customable or prohibited goods, pretending to be bound for foreign parts, do frequently lie hovering on the coast of *Ireland*, with intention to run the same privately on shore, as opportunity offers, to the great diminution of his Majesty's revenue and ruin of fair traders; and ships or vessels of the burthen of fifty tons or under do frequently lie hovering on that coast to take in wool, not lawfully licensed to be brought to *England*, and other staple commodities of *Ireland*, prohibited to be exported: for the better preventing whereof, be it declared and enacted by the authority aforesaid, That, from and after the first day of *August*, one thousand seven hundred and twenty, where any ship or vessel of the burthen of fifty tons or under, laden with customable or prohibited goods, shall be found at anchor or hovering on the coast of *Ireland* within two leagues of the shore, and not proceeding on her voyage, wind and weather permitting, it shall and may be lawful to and for any officer or officers of his Majesty's customs of that kingdom, to go on board every such ship or vessel, and to take an account of the lading, and to demand and take security from the master or other person having or taking the charge or command of such ship or vessel in that voyage, by his own bond by him to be entered into unto his Majesty, his heirs and successors, in such sum or sums of money as shall be treble the value of such goods then on board, with condition that such ship or vessel (as soon as wind and weather, and the state and condition of such ship or vessel doth permit) shall and will proceed regularly on such voyage, and shall (a) land such goods (except wool lawfully licensed, as aforesaid) in and at some foreign port or ports; and if such master or other person having or taking the charge or command of such ship or vessel, shall, upon such demand, refuse to enter into such bond, or, having entered into such bond, shall not depart or proceed regularly on such voyage, (as soon as wind and weather, and the state and condition of such ship or vessel shall permit) unless otherwise suffered to make a longer stay by the collector (or other principal officer in his absence) of such port where such ship or vessel shall be, not exceeding twenty days; then, and in either of the said cases, all the goods so on board such ship or vessel, shall and may, by any officer or officers of the customs, by direction of the collector, or other principal officer, as aforesaid, be taken out of and from such ship or vessel, and forthwith brought on shore and secured; and in case the said goods are customable, the customs and other duties shall be paid for the same; and as concerning wool, or any prohibited goods, or other goods liable to forfeiture, which may be found on board such ships or vessels at the time of

their unlading, as aforesaid, the same are hereby declared to be subject to forfeiture, and the officers of the customs shall and may prosecute the same, as also the ship or vessel, in case she shall be liable to condemnation.

LXIII. Provided always, That after such goods are so taken out of such ship or vessel, and brought on shore, and secured by such officer or officers, such bonds so to be given as aforesaid shall be void, and delivered up without any fee or reward for taking or delivering up the same; and such bond, not being otherwise discharged, shall, on a proper certificate returned under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known *British* or *Irish* merchants upon the place, that such goods were there landed, or upon proof by credible persons, that such goods were taken by enemies, or perished in the seas, (the examination and proof thereof being left to the judgment of the commissioners of the customs in *Ireland*.) shall be vacated and discharged.

On landing the goods, bond void.

Bonds not otherwise discharged, to be vacated on certificate.

LXIV. And it is hereby enacted by the authority aforesaid, That the commissioners or sub-commissioners of excise respectively, in their respective limits and districts in *Ireland*, or the major part of them, are hereby authorized and required to hear and determine all offences against any clause or article contained in this or any other act of parliament now in force in *Ireland*, made for preventing the unlawful exportation of wool, wool-fells, thorthings, mortlings, wool-flocks, worsted, bay or woollen yarn, cloth, serge, kerseys, bays, sayes, frizes, druggets, cloth-serges, shalloons, or any other drapery stuffs or woollen manufactures, made or mixed with wool or wool-flocks, and manufactured in *Ireland*; which commissioners or sub-commissioners shall and may proceed in a summary way, and give judgment or sentence, and levy the fines, penalties, and forfeitures thereupon, in such or the like manner as they are enabled to proceed, give judgment, and levy the fines, penalties, and forfeitures, in cases of excise in *Ireland*, by any act or acts of parliament now in force in that kingdom.

Commissioners of excise in *Ireland* to determine all offences relating to wool.

LXV. And be it further enacted, That no person or persons shall be admitted to claim property in any seizure that shall be made upon any clause or clauses in any act of parliament for preventing the unlawful exportation of wool from *Ireland*, till he or they shall first have given sufficient security to the said commissioners or sub-commissioners of the district where such seizure shall be made to answer the penalties attending the forfeiture thereof, if such seizure shall be adjudged to be good in law.

None may claim property in any seizure in *Ireland* till they have given security, &c.

LXVI. And it is hereby further enacted by the authority aforesaid, That if any person or persons shall be sued, molested, or prosecuted for any thing done by virtue or in pursuance of this act, or any of the clauses therein contained, such person and persons shall and may plead the general issue, and give this act, and the special matter in evidence for his, her, or their defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action, or be nonsuited, or judgment shall be given against him or them upon demurrer, or otherwise, then such defendant or defendants shall have full costs to him or them awarded against such plaintiff or plaintiffs.

General issue.

And

Anno septimo

GEORGE I. Regis.

STAT. I. CAP. VII.

An act to preserve and encourage the woollen and silk manufactures of this kingdom, and for more effectual employing the poor, by prohibiting the use and wear of all printed, painted, stained, or dyed calicoes in apparel, household stuff, furniture, or otherwise, after the twenty fifth day of December, one thousand seven hundred and twenty two (except as therein is excepted).

After 25 Dec. 1722, none shall wear in Great Britain any garment of printed, &c. callico, under the penalty of 5l. to the informer, on conviction before a justice, and complaint within six days after offence committed.

Appeal to sessions, whose judgment shall be final.

After the said 25 Dec. mercer, &c. selling any printed, &c. callico, or any bed, &c. made thereof, unless for exportation, shall forfeit 20l.;

WHEREAS it is most evident, that the wearing and using of printed, painted, stained, and dyed calicoes in apparel, household stuff, furniture, and otherwise, does manifestly tend to the great detriment of the woollen and silk manufactures of this kingdom, and to the excessive increase of the poor, and if not effectually prevented, may be the utter ruin and destruction of the said manufactures, and of many thousands of your Majesty's subjects and their families, whose livelihoods do intirely depend thereupon: for remedy thereof, may it please your most excellent Majesty, that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the twenty fifth day of *December*, which shall be in the year of our Lord one thousand seven hundred and twenty two, it shall not be lawful for any person or persons whatsoever to use or wear in *Great Britain*, in any garment or apparel whatsoever, any printed, painted, stained, or dyed callico, under the penalty of forfeiting to the informer the sum of five pounds of lawful money of *Great Britain* for every such offence, being lawfully convicted thereof by the oath or oaths of one or more credible witness or witnesses before any one or more justice or justices of the peace; which justice or justices is and are hereby respectively authorized and strictly enjoined and required, upon any complaint or information upon oath exhibited or brought of any such offence committed, contrary to this act, within six days after commitment thereof, to summon the party accused, and upon his or her appearance or contempt to proceed to examination of the matter of fact, and upon due proof made thereof, either by voluntary confession of the party, or by the oath or oaths of one or more credible witness or witnesses, (which oath or oaths the said justice or justices is and are hereby respectively impowered and required to administer) to hear and determine the same, and upon such conviction to cause the said penalty, by warrant under his or their hand and seal, or hands and seals respectively, to be levied by distress and sale of the offender's goods and chattels, rendering to the party the overplus, (the charge of such distress and sale being first deducted); nevertheless, it shall be lawful for any party aggrieved to appeal to the justices of the peace at the next general quarter sessions to be holden for the county, city, riding, or place, where the said offence or offences shall have been committed, giving six days notice at the least of such appeal to the prosecutor or prosecutors; which justices, at such general quarter sessions, are hereby authorized and impowered to hear and determine the same, and their judgment therein shall be final.

II. And be it further enacted by the authority aforesaid, That if any mercer, draper, upholder, or any other person or persons or corporation whatsoever, shall at any time or times after the said twenty fifth day of *December*, one thousand seven hundred and twenty two, sell, utter, or expose to sale, any printed, painted, stained, or dyed callico, or any bed, chair, cushion, window-curtain, or other household stuff or furniture whatsoever, made up of or mixed with any printed, painted, stained, or dyed callico, unless for exportation

tation thereof, and unless the same shall be cleared outwards accordingly, as is usual in case of sale for exportation, every such person or corporation so offending, shall, for every offence, being lawfully convicted thereof, forfeit and pay the sum of twenty pounds of lawful money of *Great Britain*, to be recovered as is herein-after directed; and every steward or other officer of such corporation, or his deputy, offending herein, and being lawfully convicted of such offence, shall, over and besides the forfeiture or penalty aforesaid, forfeit and lose his office and employment, and be incapable to hold the same.

and officer of a corporation offending shall moreover lose his office.

III. And be it further enacted by the authority aforesaid, That, from and after the said twenty fifth day of *December*, one thousand seven hundred and twenty two, it shall not be lawful for any person or persons to use or wear in *Great Britain*, in or about any bed, chair, cushion, window-curtain, or any other sort of household stuff or furniture, any printed, painted, stained, or dyed callico, (except as herein-after is excepted) under the penalty of forfeiting (being thereof lawfully convicted) the sum of twenty pounds of lawful money of *Great Britain*, to be recovered as herein-after is directed.

No such callico to be used in any bed, chair, &c. on pain of 20l.

IV. And be it further enacted by the authority aforesaid, That one moiety of all pecuniary penalties and forfeitures imposed by this act, where the same shall exceed five pounds, shall be to the informer or prosecutor, and the other moiety to the poor of the parish or place where the offence shall be committed; and such penalties as are not herein directed to be otherwise recovered, shall be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, for offences committed in *England*, *Wales*, or *Berwick upon Tweed*, or in his Majesty's court of session, court of justiciary, or court of Exchequer in *Scotland*, for offences committed in that part of *Great Britain*, together with full costs of suit, by any person or persons who shall sue for the same within six calendar months next after the offence committed; and that in any such action or suit no sloop, protection, privilege, or wager of law shall be allowed, nor any more than one imparlance.

How the forfeitures shall be applied and recovered.

V. And be it enacted by the authority aforesaid, That if it shall appear that any person convicted of any offence against this act shall be sheltered or protected, or doth or shall reside or inhabit in any pretended privilege place whatsoever, every such offender shall and may be taken from thence by warrant under the hand and seal of any of his Majesty's justices of the court of King's bench, common pleas, or barons of the Exchequer in *England*, *Wales*, or *Berwick upon Tweed*, or by warrant under the hand and seal of any of the lords of session, judges of the court of justiciary or barons of the Exchequer in *Scotland*; and shall be by any such justice, lord of session, judge, or baron, committed to the common gaol of the county or place where the offence was committed, there to remain without bail or mainprize till payment and satisfaction of all penalties and forfeitures imposed by this act, with full costs.

Persons convicted may be taken out of any pretended privilege place by warrant of any of the judges in *England*, or of the lords of session, &c. in *Scotland*, and committed to common gaol till payment of the forfeitures.

VI. Provided always, and it is hereby further enacted by the authority aforesaid, That this act, or any thing therein contained, shall not extend or be construed to extend in any wise to any calicoes which have already been made up or used in any bed, chair, cushion, window-curtain, or other sort of household stuff or furniture; provided the same be continued to be worn and used in such household stuff or furniture, and not otherwise.

Not to extend to calicoes made up in any bed, &c. before Dec. 25, 1722;

VII. Provided also, That nothing in this act contained shall extend or be construed to extend to repeal, make void, or alter any law now in force for prohibiting calicoes, printed, painted, dyed, or stained in foreign parts, or prohibiting any other goods or manufactures whatsoever.

nor to repeal, &c. any law for prohibiting calicoes printed in foreign parts.

VIII. Provided also, and be it enacted and declared by the authority aforesaid, That all persons and bodies corporate who shall, on or before the twenty fifth day of *December*, one thousand seven hundred and twenty two,

Exporters of calicoes before the said 25 Dec. entitled

tled to the same allowances as if exported in 12 months after importation.

General issue.

Treble costs.

The like penalties for wearing or using in apparel or household stuff, any stuff made of or mixt with cotton printed, &c. except muslins, &c.
9 Geo. 2. c. 4.

Not to extend to calicoes dyed all blue.

two, export any calicoes, shall be entitled to and have such and the same allowances and advantages upon the exportation thereof, as fully as if the same had been exported within twelve months after the importation thereof; any law, usage, or custom to the contrary notwithstanding.

IX. And be it further enacted by the authority aforesaid, That if any person or persons shall be sued or prosecuted for any thing done or to be done, in pursuance of this act, such person or persons may plead the general issue, and give this act and the special matter in evidence; and if the plaintiff or plaintiffs, prosecutor or prosecutors, shall become nonsuit, or forbear prosecution, or suffer discontinuance; or if a verdict pass against him, her, or them, the defendant or defendants shall have treble costs, and shall have the like remedy for the same, as in any case where costs are by law given to defendants.

X. And be it further enacted by the authority aforesaid, That the prohibition of calicoes intended by this act, and the penalties thereby inflicted for wearing or using printed, painted, stained, or dyed callico in apparel, household stuff or furniture, after the twenty fifth day of December, one thousand seven hundred and twenty two, contrary to this act, shall respectively extend to prohibit, and shall be levied and recovered for wearing or using in apparel, household stuff or furniture, after the said twenty fifth day of December, one thousand seven hundred and twenty two, any stuff made of cotton or mixt therewith, which shall be printed or painted with any colour or colours, or any callico chequered or striped, or any callico stitched or flowered in foreign parts with any colour or colours, or with coloured flowers made there (muslins, neckcloths, and fustians excepted) in such manner as the penalties inflicted by this act for wearing or using printed, painted, stained, or dyed callico in apparel, household stuff or furniture, after the said twenty fifth day of December, one thousand seven hundred and twenty two, contrary to this act, are to be levied or recovered; but under such limitations, and with such liberties, privileges, and advantages as are mentioned and expressed in this act, or in any other act or acts of parliament now in force relating thereto, or relating to printed, painted, stained or dyed calicoes.

XI. Provided, That nothing in this act contained shall extend or be construed to extend to such calicoes as shall be dyed all blue.

Anno septimo

GEORGE II. Regis.

STAT. I. CAP. XXI.

An act for the further preventing his Majesty's Subjects from trading to the East Indies under foreign commissions; and for encouraging and further securing the lawful trade thereto; and for further regulating the pilots of Dover Deal, and the isle of Thanet.

Farther provisions concerning the matters in this act,

9 Geo. 1. c. 26.

9 & 10 W. 3.

c. 44.

6 Ann. c. 17.

10 Ann. c. 28.

5 Geo. 1. c. 21.

WHEREAS it is of importance to the welfare of this kingdom, that the trade to and from the East Indies, as the same is now regulated, be carried on in such manner, as that the British nation may have and enjoy the fruits and advantages thereof: and whereas, by virtue of several acts of parliament and letters patents, the whole trade to and from the East Indies and places beyond the Cape of good Hope, in the said acts and letters patents mentioned, is now solely vested in the united company of merchants of England trading to the East Indies; notwithstanding which, and notwithstanding the prohibitions, injunctions, and penalties contained in such acts and letters patents for securing the said trade to the said company, several evil-minded persons, subject

his Majesty, preferring their own private gain to the good of their country, have not only clandestinely, and without any authority from the said company, trafficked and traded to and from the East Indies, but have also, by colour or upon pretence of commissions obtained from foreign governments, openly and publickly, in defiance of the said laws, and in contempt of his Majesty's authority, fitted out, manned, and loaded great and defensible ships, and have sent out the same or sailed therewith to the East Indies and parts aforesaid, and have prevailed upon several British seamen, and other subjects of his Majesty, to serve on board the said ships, and to engage in the same undertaking, to the diminution of his Majesty's revenue, and of the naval force and commerce of this kingdom: now, to the intent that such wicked, mischievous, and destructive practices may be prevented for the future, and that the trade aforesaid may be more effectually guarded and successfully carried on; be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in parliament assembled, and by the authority of the same, That if at any time from and after the four and twentieth day of June, which shall be in the year of our Lord one thousand seven hundred and twenty one, any of his Majesty's subjects shall sail, go, or repair to, or shall trade, traffick, or adventure in, to or from the East Indies or parts aforesaid, contrary to the laws now in being, or contrary to the tenor of this act, in every such case it shall and may be lawful, either for his Majesty's attorney general for the time being, or for the said united company, at any time within the space of six years, to file or exhibit, in any one of his Majesty's courts of record at Westminster, one or more information or informations against such offender or offenders for the offence by him or them committed; and if the party or parties, defendant or defendants, to such information or informations shall, by due course of law, appear or be found to be guilty thereof, in the court where such information or informations shall be so filed or exhibited, shall forthwith proceed to give judgment against the defendant and defendants by such fine and imprisonment, or either of them, as the said court shall think fit; and shall also award the prosecutor or prosecutors his and their full costs of suit; but in case the said defendant or defendants shall be, upon any information exhibited by the said company, acquitted or found not guilty, in such case the said company shall pay such defendant or defendants his or their full costs.

If after 24 June, 1721, any of his Majesty's subjects shall go or traffick to or from the East Indies, contrary to law, the attorney general, &c. may within six years file an information against such offender, who, if convicted, shall be fined and imprisoned at the discretion of the court; but if acquitted, shall have full costs.

II. And it is hereby further declared and enacted by the authority aforesaid, That all contracts and agreements whatsoever, at any time from and after the said four and twentieth day of June, one thousand seven hundred and twenty one, made or entered into by any of his Majesty's subjects, or any person or persons in trust for them, for or upon the loan of any monies by way of bottomry on any ship or ships in the service of foreigners, and bound or designed to trade in the East Indies or parts aforesaid; and all contracts and agreements whatsoever made by any of his Majesty's subjects, or any person or persons in trust for them, for the loading or supplying any such ship or ships with a cargo or lading of any sort of goods, merchandize, treasure, or effects, or with any provisions, stores, or necessaries, and all copartnerships, or agreements in the nature of copartnerships, made or entered into, relating to any such voyage or the profits thereof, and all agreements for the wages of any person or persons serving on board such ship or ships to be employed in such voyage, shall be and are hereby declared to be void.

After 24 June, 1721, all contracts for loans by way of bottomry on any foreigners ships bound for the East Indies, and for loading such ships, and all copartnerships, and agreements for wages, declared void.

III. And it is hereby further enacted and declared, That every person and persons, subject and subjects of his Majesty, his heirs or successors, who shall at any time or times from and after the said four and twentieth day of June, one thousand seven hundred and twenty one, sail, go, or repair to the said East Indies or places aforesaid, contrary to the laws now in being, shall be deemed and accounted to be a trader, and to have traded and trafficked there; and all the goods and merchandizes that shall be there bartered or trafficked for, or be purchased by any such offender or offenders, or shall

Any of his Majesty's subjects repairing to the East Indies contrary to the laws, shall be deemed a trader, and all goods in his custody shall be forfeited.

be found in his custody, or in the custody of any other person or persons by his or their order or procurement, shall be forfeited, together with double the value thereof.

All goods shipped for the East Indies, or taken out of ships coming from thence (except goods of the company, or licensed by them) forfeited, together with double value.

Masters of such ships to forfeit 1,000l. lose their wages, &c.

Attorney general may exhibit a bill of complaint in the Exchequer against such as trade, &c. to the East Indies after 24 June, 1721, contrary to law, or against their agents, &c. for discovery of such trading, &c. and waiving the penalties, &c.

such person shall answer, and not plead or demur to the said bills, and pay the customs, &c.

IV. And it is hereby further enacted by the authority aforesaid, That all and every the goods, merchandize, treasure, and effects, that shall at any time or times from and after the said four and twentieth day of June, one thousand seven hundred and twenty one, be shipped or put on board any ship or ships, vessel or vessels, bound to the *East Indies* or parts aforesaid, (other than and except the goods, merchandize, treasure, and effects of the said company, or such as are licensed by them, or the naval stores, provisions, and necessaries for such ship or ships performing their voyage) and all and every the goods, merchandize, treasure, and effects (except as before is excepted) that shall, from and after the time aforesaid, be taken out of any such ship or vessel in her voyage homeward from the *East Indies* or parts aforesaid to *England*, before her arrival there, the same and every of them shall be forfeited, together with double the value thereof; and the master or commander, and other officers of such ship or ships, vessel or vessels for the time being, knowingly permitting or suffering any such goods, merchandize, treasure, or effects to be shipped or put on board any such ship or ships so bound to the *East Indies*, or to be taken out of any such ship or ships bound from the *East Indies* or parts aforesaid to *England*, shall forfeit for every such offence the sum of one thousand pounds, and moreover shall not be entitled to have, demand, or receive any wages whatsoever; nor shall the said company be obliged or compelled or compellable to pay any wages to, or to the use or upon the account of any such master, commander, or officer, for or in respect of the voyage so made or to be made by such master, commander, or officer, but shall have an allowance or deduction in respect thereof out of the monies payable by them on account of the ship to which such master or officers belong.

V. But forasmuch as it happens many times, that the above mentioned illegal trade is carried on and managed so artfully and covertly, that the said united company cannot come to the knowledge and proof of the same, and at most cannot ascertain the quantities, qualities, and values of the goods, merchandize, treasure, and effects so traded for, nor therefore obtain any satisfaction or compensation for the damages by them sustained, to their great loss and detriment, and to the great and apparent lessening of his Majesty's revenue: therefore it is provided and further enacted by the authority aforesaid, That it shall and may be lawful to and for his Majesty's attorney general for the time being, at the relation of the said company, or by his own authority, to exhibit a bill or bills of complaint in his Majesty's court of exchequer against any person or persons trading, dealing, trafficking, or adventuring, at any time from and after the said twenty fourth day of June, one thousand seven hundred and twenty one, in, to, or from the *East Indies*, or places aforesaid, contrary to law, or against any person or persons concerned as agent, factor, or copartner with such illegal traders, for discovery of such their trading, dealing, trafficking, and adventuring, and for recovery of such duties and damages as are herein-after mentioned, waiving or disclaiming in every such bill all the penalties and forfeitures incurred by such person or persons for the matters in such bill contained; and that such person or persons shall answer the said bill or bills, and not plead or demur to the discovery thereby sought, and pay to his Majesty the customs and duties of the goods and merchandize arising, produced, or purchased by the said unlawful trade, traffick, or adventuring, and shall answer and pay to the said company for the same thirty pounds *per centum*, according to the value thereof in *England*; and if such offender or offenders pay the said duties and customs, or the amount of the same, into his Majesty's exchequer for the use of his Majesty, and damages to the said company, he or they shall not be prosecuted upon any other branch or article in this act, or upon any other law or statute whatsoever.

for the same offence; and if such bill or bills (if exhibited at the relation of the said company) be dismissed by the court where the same shall be exhibited, the said united company shall pay every such defendant and defendants his and their costs of suit; and in case there be a decree obtained against the defendant or defendants, such defendant or defendants shall pay costs to his Majesty and the relator respectively.

Costs to be paid by either side.

VI. And it is hereby further enacted by the authority aforesaid, That all and every the forfeitures and penalties herein before appointed and enacted, or which are appointed or enacted in and by one act made in the ninth year of the reign of his late majesty King William, intituled, *An act for raising a sum not exceeding two millions upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*; or in and by one other act made in the sixth year of the reign of her late majesty Queen Anne, intituled, *An act for better securing the duties of East India goods*; or in and by one other act made in the fifth year of the reign of his present Majesty, intituled, *An act for the better securing the lawful trade of his Majesty's subjects to and from the East Indies; and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions*, shall, from and after the said four and twentieth day of June, one thousand seven hundred and twenty one, be sued for, recovered, and recoverable in any of his Majesty's courts of record at Westminster, by bill, plaint, or information, at the suit or prosecution of his Majesty's attorney general for the time being, or of the said united company, or of any officer or officers of the customs, such officer or officers of the customs first taking such consent and directions as is or are contained in the proviso for that purpose hereafter; and that one third part of all such forfeitures and penalties shall be to the use of his Majesty, his heirs and successors; one other third part thereof to the use of the said united company; and the remaining third part thereof to the use of such officer or officers of the customs as shall inform, and so as aforesaid sue for the same; in which suits or prosecutions no essoin, wager of law, or protection shall be allowed, or any more than one imparlance.

Forfeitures appointed by this act, or by 9 & 10 W. 3. c. 44. 6 Ann. c. 3. and 5 Geo. 1. c. 21. to be recovered by bill, &c. one third to the King, one other to the company, and the remaining third to the officers of the customs that shall sue for the same.

VII. Provided nevertheless, and it is hereby further enacted and declared, That before any suit or prosecution shall be commenced for the recovery of all or any the penalties or forfeitures aforesaid, by any such officer or officers of the customs, such officer or officers shall first repair and go to the court of directors of the said united company for the time being, and make known to them the offence committed, and his or their intentions to sue or prosecute for the same; and if the said court of directors shall elect to have the suit or prosecution brought or commenced by bill or bills of complaint, to be filed or exhibited in the court of Exchequer, with such waiver and disclaimer of the penalties and forfeitures as aforesaid, then, and in such case, such bill or bills of complaint shall be filed and exhibited, and prosecuted accordingly, in the name of the attorney general as aforesaid, and then and thereupon there shall be yielded and paid by the said company to such officer or officers one quarter part of the monies that shall be recovered upon such suit, for the benefit of the said company; and the said united company shall moreover bear the charges of the said suit or prosecution; but if the said court of directors shall elect to have the suit or prosecution commenced for the penalties or forfeitures by informations or actions of debt at law, then the said officer or officers shall accordingly sue and prosecute for the same at law; and the said information or actions shall be proceeded upon, and shall not be discontinued or determined, but by and with the consent of the said united company, or their court of directors.

Officers not to sue without acquainting the court of directors, who, if they chuse to sue in the attorney general's name, shall pay such officers one quarter part of the monies recovered, and bear the charges, otherwise the officers shall prosecute, and not discontinue, &c. without consent of the company.

VIII. Provided always, That this act, or any thing herein contained, shall not extend, or be construed, deemed, or taken to extend, to subject the governor and company of merchants of England trading into the Levant Seas or any member thereof, to answer such bill, or subject him or them to any other the penalties and forfeitures hereby enacted, for or in respect of his

Not to extend to the Levant company.

After 24 June, 1721, East India goods carried into Ireland, Jersey, &c. except such as are laden in Great Britain, shall be forfeited, together with the ship, &c.
Amended by 12 Geo. 2. c. 22.

How such forfeiture shall be disposed of.

Officers of the customs conniving at such importation, or delaying the prosecution, to forfeit 500 l. and be incapable of any office under the crown.

4 & 5 W. & M. c. 5.

10 Ann. c. 26. sect. 41.
1 Geo. 1. stat. 2. c. 43. sect. 5.

his or their trading into the *Levant Seas*; any thing herein contained to the contrary in any wise notwithstanding.

IX. And it is further enacted by the authority aforesaid, That from and after the said four and twentieth day of *June*, one thousand seven hundred and twenty one, no commodity of the growth, product, or manufacture of the *East Indies*, or other the places aforesaid, shall be imported or carried into the kingdom of *Ireland*, the islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, or *Man*, or into any land, island, plantation, colony, territory, or place, to his Majesty, or to the crown of *Great Britain* belonging, or which shall hereafter belong to his Majesty, his heirs and successors, in *Africa* or *America*, but such only as shall be *bona fide*, and without fraud, laden and shipped in *Great Britain* in ships navigated according to the several and respective laws now in being, as to the several places to which the said goods shall be imported or carried, under the penalty of forfeiting all such goods, or the value thereof, together with the ship or vessel in which they shall be imported, with all her guns, tackle, furniture, ammunition, and apparel; and such ship and goods shall and may be seized, and the same, or the value thereof, shall and may be prosecuted in any of his Majesty's courts of record at *Westminster*, or in *Dublin*, or in any of his Majesty's courts in such land, island, colony, territory, or place where the offence shall be committed, or in the royal courts of *Jersey* and *Guernsey* respectively, by bill, plaint, or information, wherein no essoin, protection, or wager of law shall be allowed, nor any more than one imparlance; one moiety of which forfeiture shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them who shall seize or sue for the same; except such offence shall be committed in any of his Majesty's plantations in *Africa* or *America*, in which case one third part of the said forfeiture shall be to the use of his Majesty, his heirs and successors, one other third part to the governor of such land, island, colony, or place where the offence shall be committed, and the other third part to the informer or prosecutor; any law, custom, or usage to the contrary notwithstanding: and if any officer or officers of the customs in the said kingdom of *Ireland*, or in the lands, islands, colonies, plantations, territories, or places aforesaid, shall willingly or knowingly connive at the fraudulent importation of any such commodities as is before mentioned, contrary to the true meaning hereof; or if any such officer or officers shall take upon him or them to seize any of the said commodities, and shall by fraud or collusion desist or delay the prosecution thereof to condemnation; he or they so conniving, desisting, or delaying, shall forfeit and lose the sum of five hundred pounds, to be sued for and recovered in manner aforesaid; one moiety of which forfeiture to be to the use of his Majesty, his heirs and successors, and the other moiety thereof to him or them who will inform and sue for the same; and such officer or officers shall also for the future be incapable of holding any office or employment under his Majesty, his heirs and successors.

X. And whereas by an act passed in the fourth year of the reign of King William and Queen Mary, for granting to their Majesties certain additional impositions upon several goods and merchandizes, for the prosecuting the war against France, the several duties charged by that act upon amber beads, amber rough, coral beads, and polished coral, and upon cowries, are to be repaid to the merchants exporting the same, if exported within three years from the importation thereof, which act is now in force: and whereas by several other acts of parliament now in force, the time for exportation of some foreign goods by British merchants is limited to the space of twelve months, and of other foreign goods to the space of eighteen months, or thereabouts, from the times of the importation thereof: and whereas the time for exportation of some foreign goods, by aliens or merchant strangers, is limited to the space of nine months, and of others to the space of fifteen months, or thereabouts, from the times of importing the same: but forasmuch as it hath been found by experience, that the said respective times

of nine months, twelve months, fifteen months, and eighteen months afore mentioned, are too short, and very inconvenient to traders; and forasmuch also as it will be for the benefit of the trade of this kingdom, if the time given for repaying or drawing back the duties upon the exportation of all goods and merchandizes of his Majesty's plantations, and all other foreign goods and merchandizes whatsoever, be enlarged; be it therefore further enacted by the authority aforesaid, That the respective times for exportation of all goods and merchandizes of his Majesty's plantations, and all other foreign goods and merchandizes as the same are now limited by any law or laws in being, shall, from and after the said twenty fourth day of June, one thousand seven hundred and twenty one, be extended and enlarged, so that in all cases where repayments, allowances, or drawbacks are made upon the exportation of any goods and merchandizes of his Majesty's plantations, and all other foreign goods and merchandizes imported, and afterwards exported, by virtue of any law now in force, all merchants and traders, bodies politick and corporations, shall from thenceforth have and be allowed three years time, from the importation of such goods, to export the same, accounting such importation from the master's report of the ship; and all and every such merchant and merchants, trader and traders, bodies politick and corporations, shall have the like repayments, allowances and drawbacks by and for such exportation, as if the same had been exported within the respective times before mentioned, or any other times limited by any law now in being for that purpose, such law, or any other law, rule, custom, or usage to the contrary in any wise notwithstanding: Provided nevertheless, that certificates and oaths be made, and all other requisites performed according to the laws now in being relating to the importation and exportation of such goods.

After 24 June, 1721, three years allowed for the exportation of foreign goods, after the importation thereof.

But certificates and oaths shall be made according to the laws now in being.

Clause for enlarging to three years the time for sale of muslins, white calicoes, and unrated East India goods.
11 & 12 W. 3.
c. 3.
12 & 13 W. 3.
c. 11.
3 & 4 Ann.
c. 4.
6 Ann. c. 22.
12 Ann. ft. 21.
c. 19.

XI. And whereas by the several acts which granted the duties of fifteen per centum upon muslins and white calicoes imported, (which acts are now in force) the importers before the landing thereof, are to give security by bond for payment of the said duties, as soon as the same shall be sold, and for exposing the said goods to sale openly and fairly by way of auction or inch of candle, within the city of London, within the time of twelve months after the importation thereof; and in case the said goods shall, within the time limited, be fairly sold, as aforesaid, and in case the importers shall pay down the said duties in ready money, within twenty days after such sale, they are to have an allowance after the rate of five pounds for every one hundred pounds of duties so paid: and whereas by several acts of parliament now in force for granting, continuing, and better securing the duties payable ad valorem upon unrated East India goods, and for ascertaining the values according to which such duties shall be paid, the importer or importers thereof are, in like manner, to give security by bond for payment of the said duties according to the real values of the said goods, to be ascertained according to the respective acts of parliament in that behalf made, (except as soon as the said goods shall be sold, and also for exposing the said goods to sale openly and fairly by way of auction, or by inch of candle, within the city of London, within the time of twelve months after the importation thereof; and forasmuch as the restraining the said muslins, white calicoes, and unrated East India goods to be sold within twelve months from the importation thereof, may some times be detrimental to the revenue; and that the enlarging the said time of sale will be for the benefit of the trade of this kingdom: be it therefore enacted by the authority aforesaid, That for such of the said goods as are at present imported and unsold, or shall, from and after the said four and twentieth day of June, one thousand seven hundred and twenty one, be imported, the importer or importers thereof may, at any time within the space of three years from the importation of such respective goods, expose the same to sale, and after such sale there shall be allowed the same discounts on payments of the respective duties on such goods, as if the same had been exposed to sale within the time of twelve months, as before mentioned, or any other time heretofore limited by law; and from and after

2 W. & M.
sess. 2. c. 4.
7 & 8 W. 3.
c. 10.
2 & 3 Ann.
c. 9.

the said four and twentieth day of *June*, one thousand seven hundred and twenty one, the condition of the bond or bonds to be given by the importers for payment of the said duties on the goods before mentioned, shall be to expose the same to sale within the space of three years from the importation thereof; and the importer or importers of the said goods shall be intitled to the same discounts, allowances, and payment of the duties upon the said goods, as if the same had been sold within the said time of twelve months; any law, usage, or custom to the contrary notwithstanding.

3 & 4 Ann.

c. 4.

Clause for repealing so much of any former act, as relates to, or allows the importing of tea by licence or certificate.

6 Geo. 1. c. 21.

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East India company may ship out stores of war duty free; such duties not exceeding 300l. in one year.

XII. And whereas by an act passed in the third year of her late majesty Queen Anne, for continuing duties upon low wines, and upon coffee, tea, chocolate, spices, and pictures, and upon hawkers, pedlars, and petty chapmen, and upon muslins, and for granting new duties upon several of the said commodities, and also upon callico, China ware, and drugs; it is enacted, That any person or persons may import into this kingdom tea, subject to the several duties payable for the same, from any parts beyond the seas, in *British* ships, navigated as therein mentioned, so as notice be first given to the commissioners of her Majesty's customs of the quantity and quality of the said tea so intended to be imported, and the place in which they intend to import the same, and taking a licence under the hands of the said commissioners for the time being, or any three of them, for the landing and importing thereof, as aforesaid, which act hath been since continued, and is now in force: and whereas the method of granting those licences, by an act passed in the last session of parliament, intituled, *An act for preventing frauds and abuses in the publick revenues of excise, customs, stamp duties, post office, and house money*, is altered and explained: and whereas under the colour of such licences great frauds are committed, to the prejudice of his Majesty's revenue; and forasmuch as it hath been found by experience, that the allowing the importation of tea, by virtue of such licences or certificates from *Ostend*, and other places, not being the place of its growth, tends to promote the illegal trade carried on by his Majesty's subjects to the *East Indies* under foreign commissions, and in conjunction with foreigners, and is very prejudicial to the trade and navigation of this kingdom; for the preventing thereof, be it enacted by the authority aforesaid, That, from and after the said four and twentieth day of *June*, one thousand seven hundred and twenty one, so much of the said act of the third year of her said late Majesty, and of the several acts continuing the same, and so much of the said act of his present Majesty which past the last sessions of parliament, and every other act which relates to or allows of the importing tea by licence or certificate, as aforesaid, shall be, and the same are hereby repealed, annulled, and made void, to all intents and purposes whatsoever.

XIII. And be it further enacted by the authority aforesaid, That the said united company shall for the future be allowed to ship out stores, provisions, utensils of war, and necessaries for maintaining their garrisons and settlements, free of all duties, so as such duties, if they had been to be paid, would not have exceeded, or do not exceed in any one year the sum of three hundred pounds.

Anno septimo

GEORGE II. I. Regis.

STAT. I. CAP. XXVII.

An act for raising a sum not exceeding five hundred thousand pounds, by charging annuities at the rate of five pounds per centum per annum upon the civil list revenues till redeemed by the crown; and for enabling his Majesty, his heirs or successors, (by causing such a deduction to be made as therein is mentioned) to make good to the civil list the payments which shall have been made upon the said annuities; and for borrowing money upon certain lottery tickets; and for discharging the corporations for assurances of part of the money which they were obliged to pay to his Majesty; and for making good a deficiency to the East India company.

SECT. XIX. **A**ND to the end his Majesty, his heirs and successors, may be enabled to reimburse himself or themselves such sum and sums of money as in pursuance of this act shall have been issued or furnished out of his Majesty's civil list revenues, during his life, (which God long preserve) or out of the said hereditary revenues after his Majesty's demise, for or towards the payment of the said annuities, or for or towards the redemption of the same; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for his Majesty, his heirs and successors, by any warrant under the great seal of *Great Britain*, privy seal, or royal sign manual, to cause a deduction to be made, not exceeding six pence in the pound, out of all monies which, from and after the first day of *August*, one thousand seven hundred and twenty one, shall be paid for or upon all pensions and annuities charged upon any of the said hereditary or temporary duties, and for and upon all salaries, fees, and wages, payable for or in respect of offices of profit, granted by or derived from the crown, and for and upon all other payments from the crown whatsoever, or for or upon any arrearages of them, or any of them, incurred or to be incurred; the pay of commission and non-commission officers and private men, serving in the navy or army, only and always excepted; the same deductions to be made for the use of his Majesty, his heirs and successors, for the benefit of his or their civil government, so long as the said annuities shall, by virtue of this act, be payable out of the revenues charged therewith, as aforesaid, and until the same annuities shall be redeemed pursuant to this act; any former law, statute, or provision whatsoever to the contrary notwithstanding.

His Majesty may cause a deduction of 6d. in the pound out of all salaries, &c. from 1 Aug. 1721: This deduction how appropriated, 12 Geo. 1. c. 2. s. 24.

Except commission officers, &c.

Anno octavo

GEORGE II. I. Regis.

CAP. IV.

An act for taking off the duty upon all salt used in the curing of red herrings, and laying a proportionable duty upon all red herrings consumed at home only; and for ascertaining the customs and excise payable for the sugar houses in Scotland; and for making an allowance for salt lost in any harbour or river of this realm; and for the better securing the duties on salt delivered in Scotland.

WHEREAS by an act of parliament made in the fifth year of his present Majesty's reign, intituled, An act for recovering the credit of the British fishery in foreign parts; and for better securing the duties on salt, it

5 Geo. 1. c. 18.

is enacted, That all curers of fish shall be allowed to import foreign salt, or take from any salt works or salt pits any such quantity of British salt, where the same is allowed by law, for curing of fish for exportation, as they shall think proper, for curing fish for foreign markets, without paying any duty to his Majesty for the same, except the customs payable upon the importation thereof; in consequence whereof all red herrings spent within this realm are or should be cured with salt that has paid the duties; but in regard the same are cured promiscuously, it is difficult to distinguish them from such as are intended to be exported, whereby his Majesty may be defrauded in his revenue without a proper remedy for preventing the same: be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That at the beginning of every fishing season for herrings, the proprietor or proprietors of the salt delivered duty free for the curing of herrings for exportation, pursuant to the said act, or his or their agent or agents, shall, instead of the oath required by the said act, make oath in writing before the officer for the duty on salt, at the office nearest to the place where the said salt is lodged, (who is hereby empowered to administer the same) declaring the quantity of the foreign or British salt respectively lodged for curing of fish, and that all the said salt is intended for the curing of fish for exportation only, and shall not by his or their order, consent or connivance, directly or indirectly, be sold, given away, or any way delivered, but for the purpose aforesaid, except so much thereof as shall be used for curing such red herrings, as shall be entered with the officer of the place for home consumption, and charged with the duties by this act changeable thereupon.

At every fishing season for herrings, proprietors, &c. instead of the oath required by 5 Geo. 1. c. 18. to make oath of the quantity of salt intended for curing fish for exportation;

except salt used for curing red herrings for home consumption.

Curer of red herrings, after 25 March, 1711, before he remove them (except for exportation) to make entry, and pay 1 s. 8 d. for every thousand.

Casks to be marked.

Upon entry, &c. permit to be given gratis.

Penalty on removal before entry, &c.

These duties reviewed for three years, by 5 Geo. 2. c. 6.

Moiety to the King; moiety to the officer informing.

Officer to seize red herrings removed before entry, &c.

Proprietor of salt, &c. to express the

II. And be it enacted by the authority aforesaid, That every maker or curer of red herrings, from and after the twenty fifth day of March, one thousand seven hundred and twenty two, before he remove any red herrings (except for exportation) from the office or place where the same shall be cured, shall from time to time make entry thereof at the next salt office, and shall pay to his Majesty, his heirs and successors, a duty of one shilling and eight pence for every thousand of red herrings so to be removed, and so in proportion for a greater or lesser quantity: and that in case such red herrings shall be packed or put up in casks, then the number of herrings in each cask shall be marked on the head thereof; and upon entry and payment of the duty, and marking each cask as aforesaid, a permit shall be given gratis by the salt officer, expressing the number of red herrings for which the duties shall be paid as aforesaid, and the marks and numbers of such casks, and for what place the same are intended, and whether to be sent by land or water carriage, on pain of forfeiting all the red herrings that shall be removed or carried away before entry be made, and the duty paid, and without the casks being marked, and permit obtained as aforesaid, and of the cask or vessel in which such herrings shall be found, and also the sum of forty shillings for every thousand of red herrings so removed, and so in proportion for a greater or lesser quantity, to be recovered from the person or persons who shall so remove or carry away the same; one moiety thereof to the use of his Majesty, his heirs and successors, and the other moiety to the officer or officers who shall seize, sue, or inform for the same, to be sued for, recovered, and levied in such manner and form, and with such power of mitigation, as any fine, penalty, or forfeiture may be sued for, recovered, levied, and mitigated by any law of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster: and all and every officer and officers of his Majesty's customs, excise, or duties upon salt, are hereby authorized and empowered to seize all such red herrings so removed or carried before entry and payment of duty, and all other things performed as aforesaid, and the said cask or vessels wherein they shall be found.

III. And be it further enacted by the authority aforesaid, That the proprietor or proprietors of the salt delivered duty free for curing red herrings

for exportation, his or their agent or agents, shall, in the account which after the end of every fishing season they are to deliver in writing into the salt office, containing the quantity of fish exported or entered, and shipped to be exported, on which the salt taken away after its delivery into the sole custody of the said proprietor or proprietors, his or their agent or agents, has been used or consumed, as by the former law is directed, (and under the penalties thereby prescribed) express also the quantity of red herrings entered for home consumption, on which such salt has been used or consumed.

quantity of red herrings entered for home consumption.

IV. And whereas by the aforesaid act in the fifth year of his Majesty's reign, the proprietor or proprietors of salt delivered duty free for the curing of fish for exportation are required at the end of every fishing season to deliver an account in writing into the salt office, containing the quantity of fish exported or entered, and shipped to be exported, on which the salt taken away after its delivery into the sole custody of the said proprietor or proprietors, his or their agent or agents, has been used or consumed, together with a certificate or certificates by the proper officers of the several ports where the said fish were shipped for exportation, verifying the said account: and whereas it may happen, that such fish may never be exported, for want of an opportunity to ship them while they are good and merchantable, so that the proprietors of the salt can have no such certificate as is by the said act required: be it therefore enacted, That in such case the owner of the fish may cause them to be destroyed in the presence of an officer of the salt duties; and the officer's certificate that such fish were destroyed in his presence, shall be admitted to verify the account of the proprietor of the salt used in curing them, instead of the officer's certificate that they were shipped for exportation, required by the said act.

5 Geo. 1. c. 18. Owner of fish may cause them to be destroyed in presence of an officer, whose certificate shall be admitted instead of certificate of exportation required by the act 5 Geo. 1. c. 18.

V. Provided always, and it is hereby further enacted by the authority aforesaid, That in case the duties of excise on salt, (which now amount to three shillings and four pence per bushel on home made salt, and six shillings and eight pence per bushel on foreign salt) or any of them, shall cease, determine, or be redeemed by parliament, then the rate or duty of one shilling and eight pence per thousand hereby imposed upon red herrings, shall cease or be lessened in proportion to the duties on salt that shall so cease, determine, or be redeemed; any thing herein contained to the contrary notwithstanding.

Duty of 1 s. 8 d. per thousand upon red herrings shall cease, or be lessened in proportion to duties on salt.

VI. And whereas by an act of parliament made in the first year of his present Majesty's reign, intituled, An act for raising nine hundred and ten thousand pounds for publick services by sale of annuities after the rate of five pounds per centum per annum, redeemable by parliament; and to authorize a treaty concerning private rights, claimed by the proprietors of the sugar-houses in Scotland, it was (inter alia) enacted, That the commissioners of the treasury, or any three or more of them, or the lord high treasurer for the time being, should be, and they were thereby impowered to treat with the proprietors of the sugar-houses in Scotland for such sum or sums of money as might be a reasonable satisfaction for such private rights of exemption from custom and excise, to which the said proprietors were entitled: And whereas the said proprietors of the four sugar-houses in Scotland, commonly called The Easter, Wester, and South sugar-houses of Glasgow, and the sugar-houses of Leith, in pursuance of the said act of parliament, and in consideration of their being released and discharged of and from all claim and demand which the crown might have upon them for custom or excise, pretended to be due by them, have proposed to surrender and disclaim all right, title, and privilege which they either had or pretended to have to any exemption from custom or excise; which proposition appearing to be just and reasonable, and tending to settle the trade upon the same foot in Scotland as it is in England: there-
fore, be it enacted by the authority aforesaid, That from and after the twenty-fifth day of March, one thousand seven hundred and twenty two, the said proprietors shall be subject and liable to pay for their sugars and other commodities, the same and such like duties of custom and excise as any other of his Majesty's subjects are liable to pay by the acts of parliament now in force;

Recital of part of 1 Geo. 1. stat. 2. c. 19.

Proprietors of sugar-houses in Scotland to pay the like duties as other subjects.

Conditional
bonds for pay-
ment of du-
ties before 25
March, 1722,
void.

Proprietors
discharged.

Recital of part
of the act
3 Geo. I. c. 18.

Times of de-
livering ac-
counts to of-
ficers ascer-
tained.

Penalty.

any right or pretended right in the said proprietors to the contrary in any wise notwithstanding.

VII. And be it further enacted by the authority aforesaid, That all conditional bonds or other securities whatsoever, which, on or before the said five and twentieth day of March, one thousand seven hundred and twenty two, have been entered into by the said proprietors, or either of them, for payment or security of any duties of custom or excise, pretended to be due or payable by the said proprietors, or either of them, as proprietors of the said sugar-houses, for which they claimed exemptions, and for which such bonds or securities were given as aforesaid, be and the same are hereby declared to be void, and of no force or effect; and the proper officer in whose power or custody such bond or security is or shall be, is hereby authorized and required to deliver up the same to be cancelled.

VIII. And be it further enacted by the authority aforesaid, That the said proprietors, their executors and administrators, and every of them, shall be and are hereby discharged, released, and indemnified from the payment of any duty of custom and excise due or pretended to be due from them, as proprietors of the said sugar-houses, and for which they claimed such exemption as aforesaid, before the said five and twentieth day of March, one thousand seven hundred and twenty two.

IX. And whereas by an act passed in the fifth year of his Majesty's reign, intituled, An act for recovering the credit of the British fishery in foreign parts; and for the better securing the duties on salt, directions are given, that, at the end of every fishing season, the officers for the duty on salt shall take a particular account of the quantity of foreign and British salt respectively remaining in hand, which remaining salt shall be immediately locked up in the joint custody of the said officer and proprietor or proprietors, his or their agent or agents; and the proprietor or proprietors, his or their agent or agents, of the said salt, using the said salt as aforesaid, shall, as soon as possible, after the end of every fishing season, deliver an account in writing into the office for the duty on salt, containing the quantity of fish exported, or entered and shipped to be exported, on which the salt taken away after its delivery into the sole custody of the said proprietor or proprietors, his or their agent or agents, has been used and consumed, together with a certificate or certificates by the proper officer of the several ports where the said fish were shipped for exportation, which said account delivered into the said office as aforesaid, shall be affirmed by the oath of the said proprietor or proprietors, using the said salt as aforesaid, or his or their agent or agents, who have used the same; and such proprietor or proprietors, or other persons concerned, who shall for the space of six months after the end of every fishing season, neglect or refuse to deliver such account attested upon oath as aforesaid, such proprietor or proprietors, and such other person or persons as aforesaid, shall, for every such offence, forfeit forty pounds: and whereas some doubts have arisen touching the periods of the several fishing seasons, and that for the want of ascertaining the time when the accounts aforesaid were to be delivered to the proper officers, the merchants exporters of fish have in many places neglected to account for the salt received by them duty free, under pretence that the fishing seasons have no end: for remedy whereof, and for the better securing of his Majesty's revenues, be it enacted by the authority aforesaid, That all such quantities of foreign or British salt, as have been delivered duty free, into the sole custody of any person whatsoever, for the curing of fish for foreign markets, since the four and twentieth day of June, in the year of our Lord one thousand seven hundred and nineteen, and before the five and twentieth day of March, one thousand seven hundred and twenty two, which shall not be accounted for as the said act directs, on or before the five and twentieth day of March, in the year of our Lord one thousand seven hundred and twenty two, shall be accounted for as the said act directs, on or before the four and twentieth day of June, one thousand seven hundred and twenty two, under the penalty of ten shillings per bushel, to be recovered

the proprietor or proprietors, person or persons to whom, or for whose use or account the said salt was delivered, for every bushel so delivered to, or received by them duty free, for the curing of fish for foreign markets.

X. And for the more regular accounting for such salt as shall be delivered duty free, for the curing of fish for foreign markets, after the five and twentieth day of March, one thousand seven hundred and twenty two, be it enacted by the authority aforesaid, That all such quantities of foreign or British salt as shall be so delivered after the said five and twentieth day of March, one thousand seven hundred and twenty two, shall be accounted for yearly, as the aforesaid act directs, within three months after the expiration of each year; and every person or persons, who shall receive into his or their sole custody any quantity of foreign or British salt duty free, for curing of fish for foreign markets, that shall neglect or refuse to weigh over to the proper officer what of that salt shall remain in his or their hands, or shall neglect or refuse to deliver to the proper officers yearly, within three months after the expiration of each respective year, such accounts of the salt received as aforesaid; and of the fish cured therewith, and exported as the act directs, together with a certificate or certificates by the proper officers of the several ports where the said fish was shipped for exportation, verifying the said account, (which certificates the said officers are hereby required to give gratis, and without delay) shall, for every such offence, forfeit and lose ten shillings per bushel, to be recovered of the proprietor or proprietors, person or persons to whom, or for whose use or account the said salt was delivered, for every bushel so delivered to, or received by them; one moiety of all which penalties aforesaid to be to his Majesty, his heirs and successors, and the other moiety to the officer or officers who shall sue or inform for the same, to be sued for, recovered, and levied, in such manner and form, and with such power of mitigation as any fine, penalty, or forfeiture may be sued for, recovered, levied, and mitigated by any law of excise; or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, or in the court of Exchequer in Scotland, wherein no essoin, protection, or wager of law, shall be allowed.

Salt delivered duty-free, to be accounted for yearly after 25 March, 1722, &c.

Penalty on neglect of delivery of accounts of salt received, &c. of fish cured, and exported.

XI. And whereas by storms and violent rages of the tides from sea, into several ports and harbours of this realm of England, divers ships, barges, and lighter-boats laden with salt, for which the duty and excise charged thereon were duly paid, have been stranded, overset, sunk, and cast away, within the bounds and limits of the same ports and harbours, before the same salt, or any part thereof, hath been landed or delivered on shore, whereby the said salt hath perished and been wholly lost, and many of his Majesty's good subjects, owners of such salt, have sustained great and heavy damages thereby, for which no relief or redress respect to the said duty and excise have hitherto been provided: and whereas an act of parliament made in the second year of the reign of her late majesty Queen Anne, intituled, An act for the better securing and regulating the duties upon salt, it is, among other things, provided and enacted, That in cases where any salt, for which the said duty hath been paid, shall by wind or stormy weather be lost at sea, any merchants or other persons owners of such salt, being subjects of this realm, shall upon due proof made thereof before such justices at such times and in such manner, and with such restrictions as the said act are for forth, receive a certificate of such proof as is therein contained, upon producing thereof to any the officers appointed to collect the duties upon salt, the said officer or officers shall let such persons buy the like quantity of salt as is expressed in such certificate to be lost, without paying any duty or tax for the same, as in and by the said act is expressed: be it therefore enacted by the authority aforesaid, That all and every such merchants, and persons as aforesaid, who shall be owners of any salt, which after due payment of the said duty shall perish or be lost in any of the ports or harbours, or elsewhere of this realm, by storms or rages of the tides from sea, or otherwise as aforesaid, shall, upon such proofs to be made thereof, in all points, and in manner

2 & 3 Anne c. 14

Relief for salt perished, or lost by storms, in any harbour or river of this realm.

manher as by the said recited act is directed, be intituled to such certificate, and thereupon to such right and privilege in all respects, as any owners of the like salt lost at sea in the like case are entitled to by virtue of the said act; any former law or statute to the contrary notwithstanding.

Anno octavo

GEORGE II. I. Regis.

C A P. XII.

An act giving further encouragement for the importation of naval stores, and for other purposes therein mentioned.

WHEREAS in the third and fourth years of the reign of her late majesty Queen Anne, a good law was made for encouraging the importation of naval stores from her Majesty's plantations in America, by an act which commenced the first day of January, one thousand seven hundred and five, and continued from thence forward for the space of nine years; and by an act made in the twelfth year of her said late Majesty's reign, the aforesaid act is continued from the time of the expiration of the same, for the further term of eleven years, and from thence to the end of the next session of parliament; and by the act last mentioned encouragement is given for the importation of naval stores from that part of Great Britain called Scotland to that part of Great Britain called England, during the remainder of the time limited for granting premiums to the importers of naval stores from America by the said acts: and whereas, in consequence of the said encouragement, it is found by experience that great quantities of good and merchantable pitch and tar (part of the naval stores mentioned in the said acts) have been imported into this kingdom from the said plantations in America, which pitch and tar have been found useful for the service of his Majesty's navy, and it is necessary to give further encouragement therein: and whereas it is probable that the owners of large tracts of land in the said plantations, and in that part of Great Britain called Scotland, lying near the sea, and upon navigable rivers, would be induced to sow the same with hemp, if further encouragement were given for that purpose: may it therefore please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the premium or reward of five pounds, given by the said acts for every tun of hemp water-rotted, bright and clean, each tun containing twenty gross hundreds and six pounds, shall be continued from the expiration of the said act of the twelfth year of her said late Majesty's reign, for and during the term of sixteen years, and from thence to the end of the next session of parliament, and shall be paid and payable in the same manner, and under the same rules, methods, and restrictions as are prescribed in and by the said former acts, or either of them touching the same; and all such hemp, being lawfully imported into this kingdom after the four and twentieth day of June, one thousand seven hundred and twenty two, shall be free and clear of and from all duties, customs, and impositions whatsoever, payable to his Majesty, his heirs or successors, any law, custom, or other matter or thing to the contrary in any wise notwithstanding.

Premium for tun of hemp, &c. continued from expiration of the act 12 Ann. for 16 years, &c.

Hemp imported after 24 June, 1722, duty-free.

II. And whereas great quantities of wood and timber, and of the goods commonly called lumber, herein-after particularly enumerated, (that is to say, deals of several sorts, timber balks of several sizes, barrel boards, clap boards, pipe boards; or pipe bolt, white boards for shoemakers, boom and cant for boat staves, capravens, clap bolt, chomy wood, headings for pipes, and for be-

beads and barrels, hoops for coopers, oars, pipe and hoghead staves, barrel staves, fork staves, trunnels, speckled wood, sweet wood, small spars, oak, plank, and waincot, or some of them, have usually been imported into this kingdom from foreign countries at excessive rates or prices, especially in time of war, and foreigners have thereby found opportunities to export the coined monies of this realm; and it is well known that the said commodities, being of the growth and product of his Majesty's plantations in America, may be furnished from thence, if due encouragement was given in that behalf: be it therefore enacted by the authority aforesaid, That all and every person and persons who, within the term of one and twenty years, to be reckoned from the four and twentieth day of June, one thousand seven hundred and twenty two, shall import or cause to be imported into Great Britain, directly from any of his Majesty's British plantations or colonies in America, in any ship or vessel, ships or vessels, which may lawfully trade to or from his Majesty's said plantations or colonies, and which shall be navigated according to law, any sort of wood, plank, or timber whatsoever, wrought or unwrought, or any of the goods called *lumber*, before in this act enumerated, such wood, plank, timber, and lumber, being of the growth and product of the said plantations or colonies, or some of them, (except masts, yards, and bowsprights, touching which duties and premiums are ascertained by former acts in that behalf) shall and may import the same free from all customs and impositions whatsoever granted to his Majesty, his heirs or successors.

Wood, lumber, &c. (except masts, &c.) imported from America, for 21 years, after 24 June, 1722, duty-free.

Lignum Vita may be imported duty-free by 1 Geo. 2. stat. 2. c. 17. s. 5.

III. And to the end his Majesty's royal navy may, from time to time, have the benefit of so much of such hemp as shall be requisite for the service thereof; be it further enacted by the authority aforesaid, That upon the importation of any hemp, for which any bounty or premium is by this or any former act given, the pre-emption or refusal of such hemp shall be offered and tendered to the commissioners of his Majesty's navy, or some of their agents for the time being, upon landing the same; and if within the space of twenty days after such tender the said commissioners shall not contract or bargain for the same, it shall be lawful for the importer or importers, owner or owners of such hemp, otherwise to dispose thereof, as by law they may, for his, her, or their best profit and advantage.

Pre-emption of hemp imported, to be tendered to commissioners, &c. of the navy. Such hemp not contracted for by them within 20 days, to be otherwise disposed of.

Anno octavo

GEORGE II. I. Regis.

C A P. XIV.

An act for making the river Eden navigable to Bank End, in the county of Cumberland.

SECT. XIV. **A**ND whereas when the said river *Eden* is deepened, cleansed, and cleared, and made more navigable, a doubt may arise, whether coals, culm, or eynders, carried from *Ellen Foot* to *Bank End* in the county of *Cumberland*, or from any creek or place to any other creek or place between *Ellen Foot* and *Bank End* in the county aforesaid, are liable to any duty or duties as if they were coals waterborn or carried to sea; it is hereby provided, enacted, and declared, That all coals carried from *Ellen Foot* to *Bank End* in the said county, or from any creek or place to any other creek or place between *Ellen Foot* and *Bank End* aforesaid, are not, or shall not in respect of such carriage be liable to any duty or duties, or shall not be taken, construed, or deemed liable to any duty, otherwise than by this present act imposed; any thing in this or any other act contained to the contrary notwithstanding.

Coals carried from *Ellen Foot* to *Bank End* to pay no other duty than imposed by this act.

8 G

XV. Provided

Bond to be given for the landing the said coals.

1s. to be paid for each bond, and 4d. for the return and sufferance.

Officers not to take fees for loading, &c. of limestone.

XV. Provided always, That the owner or master of every boat or vessel carrying such coals, do first enter into bond with sufficient sureties, at least once a year, in a penalty not exceeding three hundred pounds, with a general condition that all such coals as he or they shall take or put on board his or their boat or vessel, by virtue of a sufferance from the proper officer, shall be landed in some place in the bay or firth of the river *Eden* in the county of *Cumberland*, lying to the northward of *Ellen Foot*; and he or they shall bring, or cause to be brought, a return signed by the proper officer, that such coals were there duly landed, the persons respectively concerned paying for each bond the sum of one shilling, and no more, besides the stamp duties, and to the officers granting the sufferance and return, for each boat or vessel, the sum of four pence, to be distributed in such manner as the commissioners of the customs now, and for the time being, shall think proper.

XVI. And it is hereby further provided and declared, That no master or masters, or owner of boat or boats, vessel or vessels, shall be liable or obliged to have or take any certificate, sufferance, or other testimonial, from the officers of his Majesty's customs, at or for the removing, loading, shipping, and conveying any lime or limestone from any creek or places whatsoever, to any other creek or place between *Ellen Foot* and *Bank End*, or to pay any fee or fees to any officer or officers whatsoever; any law or custom to the contrary notwithstanding.

Anno octavo

GEORGE I. Regis.

C A P. XV.

An act for encouragement of the silk manufactures of this kingdom; and for taking off several duties on merchandizes exported; and for reducing the duties upon beaver-skins, pepper, mace, cloves, and nutmegs imported; and for the importation of all furs of the product of the British plantations, into this kingdom only; and that the two corporations of assurance, on any suits brought on their policies, shall be liable only to single damages and costs of suit.

MAY it please your most excellent Majesty, Whereas the wealth and prosperity of this kingdom doth very much depend upon the improvement of its manufactures, and the profitable trade carried on by the exportation of the same, which trade ought, by all proper means, to be encouraged, for the more comfortable support and maintenance of great numbers of your Majesty's subjects employed in the making or working of such goods, and for the enlargement of the commerce of Great Britain; and whereas the manufacture of silks, stuffs, and of stuffs mixed with silk, which is one of the most considerable branches of the manufactures of this kingdom, has of late years been greatly improved in this kingdom, and there is reason to believe that the exportation of them into foreign parts would considerably increase, were it not obstructed and hindered by reason of the high duties payable upon the importation of raw and thrown silk, without any allowance being made upon the said silks when wrought up and exported; and in regard the said raw and thrown silk, when exported unmanufactured, do draw but a great part of the duties paid inwards; and it seems just and reasonable that the said silks, when made up, should also enjoy the same benefit and allowance upon the exportation of them; and for that there is a waste of the raw and thrown silk used in the manufacture: therefore, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, humbly pray your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the several and respective allow-

ances or sums of money hereafter in this act expressed, shall be paid to any person or persons, who at any time or times, within or during the term of three years, to be reckoned from the twenty fifth day of *March*, one thousand seven hundred and twenty two, or at any time or times before the end of the then next session of parliament, shall really and truly export out of this kingdom by way of merchandize, any of the goods or commodities of the manufacture of *Great Britain*, herein-after particularly specified, and so in proportion for any greater quantity; that is to say,

and to the end of the next session, and farther continued by 2 Geo. 2. c. 28. 10 Sept. 1734. Explained by 1 Geo. 2. stat. 2. c. 17. sect. 10. Farther continued by 15 Geo. 2. c. 35. and by 20 Geo. 2.

Allowances to exporters of commodities manufactured in Great Britain.

These clauses farther continued by 11 Geo. 1. c. 29. sect. 2. for three years, by 1 Geo. 2. c. 45.

For all ribbons and stuffs made in *Great Britain*, of silk only, and exported as aforesaid, the sum of three shillings for every pound weight

Ribbons, &c. of silk only.

For all silks and ribbons made in *Great Britain*, of silk mixed with gold or silver, and exported as aforesaid, the sum of four shillings for every pound weight

Silk, &c. mixed with gold or silver.

For all silk stockings, silk gloves, silk fringes, silk laces, stitching or sewing silk, made in *Great Britain*, and exported as aforesaid, the sum of one shilling and three pence for every pound weight

Silk stockings, &c.

For all stuffs of silk and grogram yarn made in *Great Britain*, and exported as aforesaid, the sum of eight pence for every pound weight

Stuffs of silk and grogram yarn.

For all stuffs made in *Great Britain* of silk mixed with inkle or cotton, and exported as aforesaid, the sum of one shilling for every pound weight

Silk mixed with inkle or cotton.

For all silks made in *Great Britain* of silk and worsted, and exported as aforesaid, the sum of sixpence for every pound weight

Stuffs of silk and worsted.

Which several and respective allowances, or sums of money for each species before mentioned, shall be paid and answered by the customer or collector of the customs, with the privity of the controller of the port, from whence the same shall be exported, on a debenture to be made forth by the customer or collector, according to the entry of the goods, and the shipping thereof verified by the searcher, and oath made by the exporter on the entry or debenture before the customer or collector, or controller of such port, that the said goods are of *British* manufacture, and exported or intended to be exported to parts beyond the seas, and not reloaded or intended to be reloaded in any part of *Great Britain*, the exporter, with one or more person or persons, first giving sufficient security to the said customer or collector of the port, in a penalty of the value of the goods, (which security they are hereby empowered to take in the name and to the use of his Majesty, his heirs and successors) that such silk, stuffs, or other manufactures before mentioned, so shipped or intended to be shipped, or any part thereof, shall not be reloaded or brought on shore again in any port or part of *Great Britain*, and such securities shall be discharged in the manner hereafter mentioned; that is to say, for such of the said goods as shall be entered for, or landed in the kingdom of *Ireland*, the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, the condition of the bond shall be to bring in a certificate in discharge thereof, within six months from the date of the bond, and within eighteen months for such of the said goods as shall be entered for, or landed in any of his Majesty's plantations in *America*, which respective certificates for such silks, stuffs, or other manufactures aforesaid, as shall be landed in any port or place where any officer or officers of his Majesty's customs shall be resident, shall be signed by the proper officer or officers of his Majesty's customs there, importing that such goods were there landed, testifying the landing thereof; and for such silk, stuffs, and other manufactures aforesaid, shall be entered for the islands of *Jersey*, *Guernsey*, *Alderney*, or *Sark*, shall be signed by the proper officer or officers of his Majesty's customs, if any

By whom the allowances shall be paid.

Security to be given by exporter, that silks, &c. shall not be reloaded.

Securities how discharged.

Altered by 1 Geo. 2. stat. 2. c. 17. sect. 9.

such

such officer or officers shall be residing in those islands respectively, and for want of such officer residing there, then by the governor of those islands, or the deputy-governor thereof respectively; and for such silk, stuffs, or other manufactures aforesaid, as shall be so entered for any other foreign port or place, to bring a certificate under the common seal of the chief magistrate in such port or place, or under the hands and seals of two known *British* merchants then being at such port or place, that such silks or other manufactures were there landed; or such bond or bonds shall be discharged upon proof, in either of the said cases, that such goods were taken by enemies or perished in the seas, the examination and proof thereof being left to the judgment of the commissioners of the customs in *England* or *Scotland* respectively for the time being.

Searcher, &c.
after entry, to
examine bales,
&c.

II. And for the better preventing frauds in the entering any of the said goods under a wrong denomination, to the prejudice of the revenue, be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any searcher, or other proper officer of the customs, after the entry of any of the said goods, and before or after the shipping thereof, to open and strictly examine any bale, truss, chest, or other package, as now by law they may do, to see if the goods are right entered; and if on such examination the same shall be found to be right entered, the officer shall at his own charge cause the same to be repacked, to the satisfaction of the exporter, which charge shall be allowed to the said officer by the commissioners of the customs, if they think it reasonable; but in case the said officer shall find the said goods, or any part thereof, to have been entered under a wrong denomination, whereby his Majesty would have been defrauded in the allowance to be paid on the exportation of such goods, contrary to the true intent and meaning of this act, all such goods so wrong entered shall and may be seized, and the same, as likewise the value thereof, shall be forfeited and lost, and shall and may be prosecuted and divided as herein-after mentioned.

Goods wrong
entered, for-
feited with
value.

No allowances
for manufac-
tures mixed
with gold or
silver on the
edges, &c.
only.

Farther provi-
sions relating
hereto,

9 Geo. 1. c. 3.
sect. 9.

Onus Probandi.

Manufactures

relanded with

out licence,

&c. or unless

in case of di-
stress, forfeit-

ed, with pe-
nalty of bond,

and treble va-
lue.

Allowances to

be paid by the

collectors, &c.

and allowed

on their ac-
counts.

Allowances to

be abated in

proportion to

customs re-
deemed.

III. Provided always, and be it enacted by the authority aforesaid, That the said respective allowances shall not be demanded or made for such of the said manufactures mixed with gold or silver, when they are only so mixed at the edges and the ends of the pieces, or for such of the said manufactures mixed with silk, when they are only so mixed at the edges or ends of the piece; and if any dispute shall arise concerning any of the said manufactures, that is to say, whether the same were made in *Great Britain*, or touching the quality of the goods, the *Onus Probandi* shall lie on the exporter, claimer, or owner thereof, and not on the officer.

IV. And it is hereby further enacted by the authority aforesaid, That if any of the said silk, stuffs, or other manufactures aforesaid, shipped to be exported, for which allowance is hereby made, shall be reloaded or unshipped in any port or place in *Great Britain*, contrary to the true intent and meaning of this act, without the licence of one or more of the principal officers of such port or place first had and obtained, or unless it be in case of distress to save the said goods from perishing, which shall be forthwith made known to one of the said officers, the goods (over and above the penalty of the bond to be levied and recovered to his Majesty's use as aforesaid) and treble the value of such goods shall be forfeited and lost, and shall and may be prosecuted and divided in the manner herein-after mentioned.

V. And be it further enacted by the authority aforesaid, That the said allowances shall and may be paid by the respective customer or collector, or by any money in his hands arising from customs or other duties upon goods imported from parts beyond the seas, and the money so paid shall be accepted of in his or their account as so much paid to his Majesty, and he and they are, and shall be discharged thereof accordingly.

VI. Provided always, and be it further enacted by the authority aforesaid, That in case any of the customs or other duties now payable on the importation of foreign thrown or raw silk, shall, during the continuance of the

act, be redeemed; or otherwise cease to be payable, so much of the allowance or allowances to be made on the exportation of the silk, stuffs, or other manufactures before mentioned; shall be abated as shall bear a proportion to the customs or duties so redeemed, or that shall cease to be payable on the importation of thrown or raw silk; any thing herein contained to the contrary notwithstanding.

VII. And, for the further encouragement of the British manufactures, be it further enacted by the authority aforesaid, That, from and after the twenty fifth day of *March*, one thousand seven hundred and twenty two, the several and respective subsidies and other duties whatsoever, payable to his Majesty, his heirs or successors, by any law now in force, upon the exportation of any goods and merchandizes of the product or manufactures of *Great Britain*, shall cease, determine, and be no longer due or payable for so much of the said goods or merchandizes as shall from thenceforth be exported, except such goods and merchandizes touching which a special provision is herein-after made.

After 25
March, 1722,
duties on
goods of Bri-
tish manufac-
tures export-
ed to cease.

VIII. And it is hereby provided and enacted by the authority aforesaid, That this act, or any thing herein contained shall not extend, or be construed to extend, to determine, alter, or lessen the several or respective subsidies of poundage or other duties, payable upon the exportation of allom, lead, lead ore, tin, leather tanned, copperas, coals, wool cards, white woollen cloths, *Lapis Calaminaris*, skins of all sorts, glew, coney hair or wool, hares wool, hair of all sorts, horses, and litharge of lead; any thing herein contained to the contrary notwithstanding.

Duties on al-
lom, lead, &c.
exported, to
continue.

IX. And be it enacted by the authority aforesaid, That it shall and may be lawful to or for any person or persons, after the said twenty fifth day of *March*, one thousand seven hundred and twenty two, to export out of any port of this kingdom, in which there is a customer or collector, all such goods and merchandizes of the produce or manufacture of *Great Britain*, as may now be lawfully exported, and that without paying any subsidy, or other duty whatsoever, (other than for the goods or merchandizes, touching which an exception or special provision is before made in this act), so as a due entry be first made of the said goods or merchandizes in such custom-house respectively, where the same shall be exported, in the same manner and form, expressing the quantities and qualities of the respective goods, as was used and practised before the making of this act, and so as the same be shipped by the proper officer for that purpose, on failure whereof the said goods to be liable to the payment of the duties, as if this act had never been made; any law, statute, provision, or usage to the contrary in any wise notwithstanding.

On entry, &c.
all goods of
British pro-
duce, lawfully
exported, to
be custom-
free.

X. And for the further encouragement of the manufactures of this kingdom, by the promoting the importation of drugs, and other goods used for dying; be it enacted by the authority aforesaid, That, from and after the twenty fifth day of *March*, one thousand seven hundred and twenty two, it shall and may be lawful to import into this kingdom all sorts of drugs and other goods, herein-after particularly enumerated, which are used for dying; that is to say, *Agarick*, *Annotto*, *Antimonium Crudum*, *Aqua-fortis*, *Argoil*, *Arsenick*, *Bayberries*, *Brazil Wood*, *Braziletto Wood*, *Cochineal*, *Cream of Tartar*, *Fustick*, *Galls*, *Gum Arabick*, or *Gum Seneca*, *Indico* of all sorts, *Isinglass*, *Litmus*, *Logwood*, *Madder* of all sorts, *Madder Roots*, *Nicaragua Wood*, *Orchal*, *Orchelia*, *Pomegranate Peels*, *Red Wood*, *Saflower*, *Sal-armoniack*, *Sal-gem*, *Sappan Wood*, *Red Saunders*, *Shoetmack*, *Sticklack*, *Turnsole*, *Valonia* and *Verdegrease*, without paying any subsidy, custom, imposition, or other duty whatsoever for the same, (*Salt-petre* always excepted) so as a due entry be first made thereof in the custom-house belonging to the port into which such drugs or other dying goods shall be imported, in the same manner and form, expressing the quantities and qualities of the respective goods as was used and practised before the making of this act, and so as the same be landed in

On entry dy-
ing drugs, &c.
imported, du-
ty-free.

12 Car. 2.
c. 18.

the presence of the proper officer appointed for that purpose, and so as such importation be according to the rules prescribed and enjoined by an act of parliament passed in the twelfth year of the reign of King Charles the Second, intituled, *An act for the encouragement and increasing of shipping and navigation*; and on failure of the said conditions or directions herein last mentioned, such drugs or dying goods shall be liable to the payment of the respective duties, as if this act had never been made; any law, statute, provision, or usage to the contrary in any wise notwithstanding.

XII. *And to the end the encouragement given to the manufactures of this kingdom, in allowing the before mentioned foreign drugs, or other goods used in dying, to be imported duty-free, according to the true meaning of this act, may in no wise tend to the benefit of manufactures made in foreign parts, as it may do, should such drugs, or other goods used in dying, be again carried out of this kingdom, without paying any duty for the same, whereby they may be sold in foreign markets so much cheaper:* we your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do give and grant to your Majesty, and do humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, That, for and upon all foreign goods, commodities, or materials used in dying, which shall be imported into this kingdom free of duty by virtue of this present act, and which, from and after the twenty fifth day of March, one thousand seven hundred and twenty-two, shall be again exported thereout, there shall be paid and answered to his Majesty, his heirs and successors, a subsidy of poundage upon the value of twenty shillings, according to the several rates and values hereafter mentioned, the sum of sixpence, and so after that rate for greater or lesser quantities; that is to say,

Foreign
goods, &c.
used in dying,
imported du-
ty-free, and
after 25
March, 1722,
exported, to
pay 6d. upon
every 20s.

Agarick trim-
med.

Agarick
rough.

Annotto.

Antimonium
crudum.

Aqua Fortis.

Argoil.

Arsenick.

Bayberries.

Brazil.

Braziletto.

Cochineal.

Cream of Tar-
tar.

Fustick.

Galls.

Gum Arabick.

Indico.

Isinglass.

Litmus.

Agarick trimmed or pared, the pound weight, six shillings and eight pence.

Agarick rough and untrimmed, the pound weight, one shilling and eight pence.

Annotto, the pound weight, one shilling.

Antimonium Crudum, the hundred weight, containing one hundred and twelve pounds, six shillings and eight pence.

Aqua Fortis, the bottle, containing four gallons, two pounds five shillings, and after that rate for a greater or lesser quantity.

Argoil, the hundred weight, containing one hundred and twelve pounds, one pound three shillings and four pence.

Arsenick, the pound weight, one penny and one third part of a penny.

Bayberries, the hundred weight, containing one hundred and twelve pounds, four shillings five pence and one third part of a penny.

Brazil or Furnamback Wood, the hundred weight, containing one hundred and twelve pounds, one pound fifteen shillings.

Braziletto or Jamaica Wood, the hundred weight, containing one hundred and twelve pounds, one pound one shilling and eight pence.

Cochineal, the pound weight, six shillings and eight pence.

Cream of Tartar, the hundred weight, containing one hundred and twelve pounds, forty shillings.

Fustick, the hundred weight, containing one hundred and twelve pounds, five shillings.

Galls, the hundred weight, containing one hundred and twelve pounds, forty shillings.

Gum Arabick or Gum Seneca, the hundred weight, containing one hundred and twelve pounds, ten shillings.

Indico of all sorts, the pound weight, three shillings and four pence.

Isinglass, the hundred weight, containing one hundred and twelve pounds, one pound thirteen shillings and four pence.

Litmus, the hundred weight, containing one hundred and twelve pounds, twenty shillings.

Logwood, the hundred weight, containing one hundred and twelve pounds, forty shillings. Logwood.

Madder of all sorts, the hundred weight, containing one hundred and twelve pounds, one pound ten shillings. Madder.

Madder Roots, the pound weight, four pence. Madder Roots.

Nicaragua Wood, the tun weight, eight pounds. Nicaragua Wood.

Orchal, the hundred weight, containing one hundred and twelve pounds, forty shillings. Orchal.

Orchelia, the hundred weight, containing one hundred and twelve pounds, twenty shillings. Orchelia.

Pomegranate Peels, the hundred weight, containing one hundred and twelve pounds, thirteen shillings and four pence. Pomegranate Peels.

Red Wood or Guinea Wood, the hundred weight, containing one hundred and twelve pounds, one pound ten shillings. Red Wood.

Safflower, the pound weight, one shilling. Safflower.

Sal Armoniack, the pound weight, sixpence, and two third parts of a penny. Sal Armoniack.

Sal-gem, the pound weight, two pence, and two third parts of a penny. Sal-gem.

Sapan Wood, the hundred weight, containing one hundred and twelve pounds, ten shillings. Sapan Wood.

Red Saunders, the hundred weight, containing one hundred and twelve pounds, one pound six shillings and eight pence. Red Saunders.

Shoemack, the hundred weight, containing one hundred and twelve pounds, thirteen shillings and four pence. Shoemack.

Sticklack, the pound weight, four pence. Sticklack.

Turnsole, the pound weight, two pence and two third parts of a penny. Turnsole.

Valonia, the tun weight, seven pounds. Valonia.

Verdigrease, the pound weight, six pence and two third parts of a penny. Verdigrease.

Which subsidy of sixpence upon the said goods, commodities, or materials used in dying, and exported according to the several and respective rates and values thereof, set down in this act, as aforesaid, shall have such or the like respective continuances, and shall and may, from time to time, be raised, received, levied, and recovered, by such ways and means, and under such penalties and forfeitures, and with such allowances for goods lost or taken

sea, and in such manner and form, as the subsidy of poundage on goods merchandizes exported, may be raised, received, levied, or recovered, by law of the customs now in force.

XII. And it is hereby enacted, That the produce of the said subsidy by this act granted for and upon the said dying goods and commodities exported (the necessary charges of management excepted) are and shall be appropriated and applied to and for the same respective uses, and in such proportions, manner, and form, and subject to such respective powers of redemption, as the subsidy of poundage on other goods and commodities exported, not herein before exempted from the payment thereof, is by any laws now in force appropriated and applicable; and that all the powers, directions, penalties, and forfeitures, clauses, matters, and things, contained in any act of parliament now in force for appropriating and applying the said subsidy on goods exported, not herein before exempted, shall be practised and put in execution for appropriating and applying the said subsidy hereby granted accordingly, as fully and effectually, as if the same were again enacted and re-enacted in the body of this present act; any law or custom to the contrary notwithstanding.

XIII. And whereas beaver-skins imported are valued in the book of rates at six shillings and eight pence per skin, according to which value the duties now payable on every beaver-skin imported, do amount as follows; that is to say, For the subsidy, four pence; for the further subsidy four pence; for the one third subsidy, one penny, and one third part of a penny; for the two third subsidy, two pence,

Subsidy of 6d. on goods, &c. used for dying, to be recovered as subsidy of poundage on goods exported.

The produce to be appropriated to the same uses as the subsidy of poundage on goods exported is by former acts to be applied.

The powers, &c. in former acts, to be put in execution for applying the subsidy granted hereby.

Duties upon beaver-skins, how to be computed and paid.

pence, and two third parts of a penny: and for the additional impost, four pence; amounting in the whole to sixteen pence per skin, as by several acts of parliament now in force doth appear: be it further enacted by the authority aforesaid, That from and after the twenty fifth day of March, one thousand seven hundred and twenty two, the duties upon beaver-skins from thenceforth to be imported, shall be computed and paid, as if they had been valued in the said book of rates at two shillings and sixpence per skin, according to which value there shall be paid for every beaver-skin so imported sixpence, and no more, which shall be applied to the said several subsidies and additional impost, in such proportions as sixteen pence bears to six pence; any former act or acts of parliament to the contrary notwithstanding.

Drawbacks
allowed after
25 March,
1722.

XIV. Provided always, and it is hereby further enacted, That, from and after the said twenty fifth day of March, one thousand seven hundred and twenty two, upon the exportation of any of the said beaver-skins within the time allowed by law, for which the duties chargeable by this act shall have been first paid or secured, there shall be allowed a drawback of a moiety of the said respective sum so paid or secured, and no more, which drawback shall be made or allowed, according to such rules and methods as drawbacks are allowed by any law now in force relating to the customs.

Duty on pep-
per for home
consumption
to be reduced
to 4d. per lb
weight.

XV. And whereas pepper imported directly from the place of its growth, in English built shipping, is valued in the book of rates at one shilling and eight pence per pound weight, according to which value it now pays, or is liable to pay, several subsidies, after the rate of twelve pence in the pound; and there is also charged thereupon an impost of three pence, and a new duty of eighteen pence per pound weight, which subsidies, and other duties, amount in the whole to one shilling and eleven pence halfpenny per pound weight, (over and above one halfpenny per pound weight, chargeable for the half subsidy upon the importation thereof), and the said duties amounting to one shilling and eleven pence halfpenny per pound weight, are or ought to be applied in manner following; that is to say, For half the said old subsidy, one halfpenny; for the said further subsidy, one penny; for the one third subsidy, one third part of a penny; for the two third subsidies, two third parts of a penny; for the old impost, three pence; and for the new duty, one shilling and sixpence, as by several acts of parliament now in force doth appear; be it further enacted by the authority aforesaid, That, from and after the twenty fifth day of March, one thousand seven hundred and twenty two, the said duties amounting to one shilling and eleven pence halfpenny per pound weight upon such pepper, as aforesaid which thenceforth shall be delivered from the proper warehouses for home consumption, (without altering the half subsidy now payable upon the importation thereof) shall be lessened and reduced to pay four pence per pound weight, and no more.

Value of pep-
per how to be
estimated and
divided.

XVI. And for better making a distribution thereof to and amongst the said several subsidies and duties respectively, it is hereby declared and enacted That the value of the said pepper shall be esteemed at six shillings and eight pence per pound weight, upon which value twelve pence in the pound do amount to the said sum of four pence per pound weight, and the said esteemed value of six shillings and eight pence per pound weight shall be divided follows, in order to compute the several duties hereafter to be paid thereupon, to wit,

To the old subsidy, three pence, and one third part of a penny.

To the further subsidy, three pence, and one third part of a penny.

To the one third subsidy, and two third subsidy, three pence, and one third part of a penny.

To the said impost, ten pence.

And to the said new duty, five shillings.

And the said sum of four pence in the pound shall be apportioned and applied to the said several subsidies and other duties accordingly; any former act or acts of parliament to the contrary notwithstanding. Four pence in the pound, how applied.

XVII. And whereas mace, cloves, and nutmegs imported, are valued in the book of rates at the respective values following; that is to say, mace the pound weight, twenty shillings; cloves the pound weight, ten shillings; nutmegs the pound weight, eight shillings; according to which several values the duties now payable upon mace, cloves, and nutmegs imported, do amount as follows; that is to say, For the said old subsidy, for every twenty shillings value, according to the said respective values, one shilling; for the said further subsidy, for every twenty shillings value, according to the said respective values, one shilling; for the said one third subsidy, for every twenty shillings value, according to the said respective values, four pence; for the said two third subsidy, for every twenty shillings value, according to the said respective values, eight pence; for the new duty, for every twenty shillings value, according to the said respective values, one shilling; for the new additional duty, for every twenty shillings value, according to the said respective values, one shilling; and for the further new duty, for every twenty shillings value, according to the said respective values, five shillings; amounting in the whole to ten shillings for every pound weight of mace, to five shillings for every pound weight of cloves, and to four shillings for every pound weight of nutmegs, as by several acts of parliament thereunto relating, and now in force, doth appear; be it enacted by the authority aforesaid, That, from and after the twenty fifth day of March, one thousand seven hundred and twenty two, the duties upon mace, cloves, and nutmegs, from thenceforth to be imported, shall be computed and paid, as if they had been valued in the said book of rates at the values following; that is to say, Mace the pound weight, six shillings; cloves the pound weight, four shillings; nutmegs the pound weight, three shillings; according to which respective values there shall be paid, Duties upon mace, cloves, and nutmegs, how to be computed and paid.

For every pound weight of mace so imported, three shillings, and no more. Mace.
 For every pound weight of cloves so imported, two shillings, and no more. Cloves.
 For every pound weight of nutmegs, one shilling and sixpence, and no more. Nutmegs.

Which several sums shall be applied to the said several subsidies and other duties, in such proportions as ten shillings bear to three shillings for mace, as five shillings bear to two shillings for cloves, and as four shillings bear to one shilling and sixpence for nutmegs; any former act or acts of parliament to the contrary notwithstanding. Application of the several sums.

XVIII. And it is hereby enacted and declared by the authority aforesaid, That the importation of mace, cloves, and nutmegs, every or any of them, shall be subject to the same rules in taking forth the licences, and other rules and restrictions, whereunto the same were subject before the making of this act; any thing herein contained to the contrary notwithstanding. Mace, &c. imported, subject to the same rules, &c. as formerly.

XIX. And be it further enacted and declared by the authority aforesaid, That all the several and respective sum and sums of money, which shall arise by virtue of this act, for the said reduced duties upon beaver-skins imported, and for such pepper delivered out of the warehouses for home consumption, and for the said reduced duties upon mace, cloves, and nutmegs imported, shall have such or the like respective continuances, and shall and may, from time to time, be raised, received, levied, secured, and recovered, by such ways and means, and under such penalties and forfeitures, and subject to such discounts and allowances, and in such manner and form, as the present duties upon beaver-skins, pepper, mace, cloves, and nutmegs, before the making of this act, might be raised, received, levied, secured, or recovered, by any law or laws of the customs now in force. Monies arising for reduced beaver-skins, &c. imported, to have like continuance, as duties upon beaver-skins, &c. before this act.

XX. And it is hereby enacted by the authority aforesaid, That the several and respective sum and sums of money, as shall arise by virtue of this act, Monies how appropriated.
 for

Continuance
of the powers
in former acts
for appropri-
ating duties.

Drawbacks
upon exporta-
tion of mace,
&c.

Penalties how
to be prose-
cuted.

Moiety to the
King, moiety
to prosecutor.

General issue.

Defendant
may recover
treble costs.

Beaver-skins,
&c. after 25
March, 1722,
to be import-
ed directly
from British
plantations.
12 Car. 2.
c. 1.

for the said reduced duties upon beaver-skins imported, and for such pepper delivered out of the warehouses for home consumption, and for the said reduced duties upon mace, cloves, and nutmegs imported, (the necessary charges of management excepted) are and shall be appropriated and applied to and for the same respective uses, and in such or the like proportions, manner, and form, and subject to such respective powers of redemption, as the present duties upon beaver-skins, pepper, mace, cloves, and nutmegs, at or before the making of this act, were by any act or acts of parliament in force respectively appropriated and applicable; and that all the powers, directions, penalties, forfeitures, clauses, matters, and things, contained in any act or acts of parliament for appropriating and applying the said present duties upon beaver-skins, pepper, mace, cloves, and nutmegs, every or any of them, shall be continued, practised, and put in execution, for appropriating and applying the monies to arise by virtue of this act, for and upon the said respective duties upon beaver-skins, pepper, mace, cloves, and nutmegs, according to this act, as fully and effectually as if the same were again repeated and re-enacted in the body of this present act; any law or custom to the contrary notwithstanding.

XXI. Provided always, and be it further enacted by the authority aforesaid, That, from and after the said twenty fifth day of *March*, one thousand seven hundred and twenty two, upon exportation of any of the said mace, cloves, or nutmegs, or any of them, within the time allowed by law, for which the duties chargeable by this act shall have been first paid or secured, there shall be allowed certain drawbacks as shall bear such or the like proportion to the sums charged by this act upon mace, cloves, and nutmegs respectively, as the former drawbacks allowable on mace, cloves, and nutmegs exported respectively did bear to the duties thereupon, before the making of this act, and no more; which proportional drawbacks shall be made and allowed, according to such rules and methods as drawbacks are allowed by any laws now in force relating to the customs.

XXII. And be it further enacted by the authority aforesaid, That the several penalties and forfeitures in this act mentioned, shall and may be prosecuted and determined by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of Exchequer at *Edinburgh* respectively, wherein no essoin, protection, privilege, wager of law, or more than one imparlance, shall be allowed; and one moiety of the said penalties and forfeitures shall be to the use of the King's majesty, and the other moiety to such person or persons as will sue for or prosecute the same.

XXIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act, and the special matter in evidence, at any trial to be had thereupon, and that the same was done in pursuance and by authority of the said act: and if it shall appear so to have been done, the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgment shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as the defendant or defendants hath or have in other cases by law.

XXIV. And be it enacted by the authority aforesaid, That all beaver-skins, and other furs of the product of any of the *British* plantations in *America*, *Asia*, or *Africa*, shall, from and after the twenty fifth day of *March*, one thousand seven hundred and twenty two, be imported directly from thence into *Great Britain*, and laid on shore there, and not elsewhere, under the penalties and forfeitures contained in an act passed in the twelfth year of the reign of the late King *Charles* the Second, intituled, *An act for the encouraging and increasing shipping and navigation*, in relation to sugars, tobacco

and other enumerated goods, of the growth, production, or manufacture of any of the *English* plantations therein mentioned, to be recovered and distributed in such manner as the penalties and forfeitures relating to the said enumerated goods are, by the said recited act, to be recovered and distributed.

Anno octavo

GEORGE I. Regis.

C A P. XVI.

An act for taking off the duty upon all salt used in the curing and making of white herrings, and, instead thereof, laying a proportionable duty upon all white herrings consumed at home only; and for making an allowance for tobacco exported from Scotland; in the time therein mentioned; and for giving a farther relief to the refiners of rock salt.

WHEREAS by an act of parliament made in the fifth year of his present Majesty's reign, intituled, An act for recovering the credit of the British fishery in foreign parts; and for better securing the duties on salt; it is enacted, That all curers of fish shall be allowed to import foreign salt, or take from any salt works or salt pits any such quantity of British salt, where the same is allowed by law, for curing of fish for exportation, as they shall think proper for curing fish for foreign markets, without paying any duty to his Majesty for the same, except the customs payable upon the importation thereof; in consequence whereof all white herrings spent within this realm, are or should be cured with salt that has paid the duties; but in regard the same are cured promiscuously, it is difficult to distinguish them from such as are intended to be exported, whereby his Majesty may be defrauded in his revenue, without a proper remedy for preventing the same; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, at the beginning of every fishing season for herrings, the proprietor or proprietors of the salt delivered duty-free for the curing of herrings for exportation, in that part of Great Britain called England, Wales, and Berwick upon Tweed, pursuant to the said act, or his or their agent or agents, shall, instead of the oath required by the said act, make oath in writing before the officer for the duty on salt, at the office nearest to the place where the said salt is lodged, who is hereby empowered to administer the same) declaring the quantity of the foreign or British salt respectively lodged for curing of fish, and that all the said salt is intended for the curing of fish for exportation only, and shall not, by his or their order, consent, or connivance, directly or indirectly, be sold, given away, or any way delivered, but for the purpose aforesaid; except so much thereof as shall be used for curing such white herrings as shall be entered with the officer of the place for home consumption, and charged with the duties by this act chargeable thereupon.

5 Geo. 1.
c. 18.

At beginning of fishing-season for herrings, proprietors, &c. in England, &c. instead of the oath required by the act 5 Geo. 1. to make oath of the quantity of salt intended for curing fish for exportation, &c. Except salt used for curing white herrings for home consumption, &c.

II. And be it enacted by the authority aforesaid, That every maker or curer of white herrings, in that part of Great Britain called England, Wales, and Berwick upon Tweed, from and after the five and twentieth day of March, one thousand seven hundred and twenty two, before he remove any white herrings (except for exportation) from the office or place where the same shall be cured, shall, from time to time, make entry thereof at the next salt office, and shall pay to his Majesty, his heirs and successors, a duty of three shillings and four pence for every barrel, containing thirty two gallons, and so in proportion for a greater or lesser quantity: and that every cask or vessel in which such white herrings shall be packed or put up, shall have

Curer of white herrings, after 25 March, 1722, before he remove them (except for exportation) to make entry, and pay 3 s. 4 d. per barrel, &c. These duties revived by 5 Geo. 2. c. 6. sect. 3.

Quantity to be marked on casks.

Upon entry, &c. permit to be given gratis.

Penalty on removal before entry, &c.

Moiety to King, moiety to officer seizing, &c.

Officers to seize white herrings removed before entry, &c.

Proprietor of salt duty-free, to express quantity of white herrings.

Duty upon white herrings shall cease, or be lessened, proportionably to duties on salt.

have a mark or marks on the head thereof, shewing the contents or quantity of every such cask or vessel; and upon entry and payment of the duty, (each cask or vessel being marked as aforesaid) a permit shall be given gratis by the salt officer, expressing the quantity of white herrings, for which the duties shall be paid as aforesaid, and the marks and numbers of such casks or vessels, and for what place the same are intended, and whether to be sent by land or water carriage, on pain of forfeiting the white herrings that shall be removed or carried away before entry be made, and the duty paid, and without the casks or vessels being marked, and permit obtained as aforesaid, and of the casks or vessels in which such herrings shall be found, and also the sum of forty shillings for every cask or vessel so removed, to be recovered from the person or persons who shall so remove or carry away the same; one moiety thereof to the use of his Majesty, his heirs and successors, and the other moiety to the officer or officers who shall seize, sue, or inform for the same, to be sued for, recovered, and levied in such manner, and with such power of mitigation, as any fine, penalty, or forfeiture may be sued for, recovered, levied, and mitigated by any law of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no esoin, protection, privilege, or wager of law, shall be granted or allowed, nor any more than one imparlance; and all officers of his Majesty's customs, excise, or duties upon salt, are hereby authorized and impowered to seize all such white herrings so removed or carried away before entry, and payment of duty, and all other things performed as aforesaid, and the said casks or vessels wherein such white herrings shall be found.

III. And be it further enacted by the authority aforesaid, That the proprietor or proprietors of the salt delivered duty-free, for curing white herrings for exportation, in that part of *Great Britain* called *England*, *Wales*, and *Berwick upon Tweed*, his or their agent or agents, shall, in the account which after the end of every fishing season they are to deliver in writing into the salt office, containing the quantity of fish exported, or entered, and shipped to be exported, on which the salt taken away after its delivery into the sole custody of the said proprietor or proprietors, his or their agent or agents, has been used or consumed, as by the former law is directed, (and under the penalties thereby prescribed) express also the quantity of white herrings entered for home consumption, on which such salt has been used or consumed.

IV. Provided always, and it is hereby further enacted by the authority aforesaid, That in case the duties of excise on salt, (which now amount to three shillings and four pence *per* bushel on home-made salt, and six shillings and eight pence *per* bushel on foreign salt) or any of them, shall cease, determine, or be redeemed by parliament, then the rate or duty by this act imposed upon white herrings shall cease, or be lessened in proportion to the duties on salt that shall so cease, determine, or be redeemed; any thing herein contained to the contrary notwithstanding.

Anno octavo

GEORGE I. Regis.

C A P. XVIII.

An act to prevent the clandestine running of goods, and the danger of infection thereby; and to prevent ships breaking their quarantine; and to subject copper-ore of the production of the British plantations to such regulations, as other enumerated commodities of the like production are subject.

FORASMUCH as the laws already made to prevent the secret landing of prohibited and uncustomed goods have been found insufficient for that purpose, it being notorious that such infamous and pernicious practices are still continued in open defiance of the laws, to the great diminution of the publick revenues, the discouragement of honest traders, and during the time of infection abroad, to the endangering the health and lives of many thousands of his Majesty's innocent subjects, by bringing into this kingdom, from infected places, goods apt to retain infection: and whereas by an act passed in the fifth year of his present Majesty's reign, intituled, An act against clandestine running of uncustomed goods; and for the more effectual preventing of frauds relating to the customs, it was enacted, That any ship, vessel, or boat, of the burthen of fifteen tuns or under, wherein any brandy, arrack, rum, strong waters or spirits of any kind whatsoever should be imported or brought into Great Britain, or into any port, harbour, haven, or creek thereof, (except as therein is excepted) such ship, vessel, or boat, with all her tackle, furniture, and apparel, or the value thereof, should be forfeited and lost, and should and might be seized, recovered, broke up and sold, as therein mentioned, which forfeiture is, by an act passed in the sixth year of the reign of his present Majesty, intituled, An act for preventing frauds and abuses in the publick revenues of excise, customs, stamp-duties, post-office, and house-money, extended to vessels of thirty tuns: and whereas, to elude the intent of the said laws, many persons do now carry on a clandestine trade by importing those goods in ships and vessels above the burthen of thirty tuns: for the prevention thereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That if any foreign brandy, arrack, strong waters or spirits of any kind whatsoever shall, from and after the twenty fifth day of March, one thousand seven hundred and twenty two, be imported or brought into Great Britain, or into any port, harbour, haven, or creek thereof, in any ship, vessel, or boat, of the burthen of forty tuns or under, according to the admeasurement prescribed in the last mentioned act, (except only for the use of the seamen then belonging to and on board such ship, vessel, or boat, not exceeding two gallons for each such seaman) every such ship, vessel, or boat, with all her tackle, furniture, and apparel, as also all such brandy, arrack, strong waters or spirits, or the value thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs, and shall and may be prosecuted and divided in such manner and form, as is prescribed in the said acts concerning ships, vessels, and boats, of fifteen or thirty tuns as aforesaid; any law or custom to the contrary notwithstanding.

II. And be it further enacted by the authority aforesaid, That after the seizure and condemnation of such ship, vessel, or boat, the principal officers of his Majesty's customs in the port or place where the same shall be at the time of such condemnation, are hereby directed to cause the hull of such ship, vessel, or boat, to be burnt and wholly destroyed, and the tackle, furniture, and apparel thereunto belonging, to be publickly sold to the best advantage,

For the continuance of this act, see
2 Geo. 2. c. 22.
sect. 6.
3 Geo. 2. c. 21.
15 Geo. 2.
c. 33.
20 Geo. 2.
c. 47.

5 Geo. 1. c. 11.

6 Geo. 2. c. 22.
sect. 29.

After 25 March, 1722, no brandy, &c. to be imported in any vessel less than 40 tuns.

Penalty.

After seizure and condemnation, hull of ship to be burnt, and the tackle, &c. sold.

tage, and the produce thereof to be divided as herein-after mentioned, the reasonable charges of prosecuting, selling, and burning, as aforesaid, being first deducted.

III. *And whereas many frauds are committed to the prejudice of the revenue in the clandestine running of goods imported, and in relanding certificate goods, as well as in exporting wooll and the coin of this kingdom, by watermen and others in boats, wherries, pinnaces, barges, and gallies, which are sometimes rowed with six, eight, or twelve oars, built on purpose for the smuggling trade; and in case they are pursued by the officers, do make their escape, which may be also a means of bringing in the infection: for the preventing whereof, be it further enacted by the authority aforesaid, That, from and after the said twenty fifth day of March, one thousand seven hundred and twenty two, if any boat, wherry, pinnace, barge, or galley, rowing, or made or built to row with more than four oars, shall be found upon the water, or in any bargehouse, workhouse, shed, or other place within any of the counties of Middlesex, Surrey, Kent, or Essex, or in the river of Thames either above or below London Bridge, or within the limits of the ports of London, Sandwich, or Ipswich, or the members or creeks to them, or either of them respectively belonging, such boat, wherry, pinnace, barge, or galley, with all her tackle and furniture, or the value thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs; and the owner or owners thereof, or any person using or rowing in such boat, wherry, pinnace, barge, or galley, shall also forfeit and lose the sum of forty pounds; and such seizure and forfeiture shall and may be prosecuted in the manner herein-after mentioned; and after the seizure and condemnation of such boat, wherry, pinnace, barge, or galley, the principal officers of his Majesty's customs in the port or place where the same shall be at the time of such condemnation, are hereby directed to cause such boat, wherry, pinnace, barge, or galley, to be burnt and wholly destroyed, and the tackle, furniture, and apparel thereunto belonging to be publicly sold to the best advantage, the produce whereof to be divided as herein-after mentioned; the reasonable charges of prosecuting, selling, and burning as aforesaid being first deducted.*

Boats, &c.
rowing with
more than
four oars,
above or be-
low London
Bridge, &c.
forfeited.

Owner, &c. to
forfeit 40 l.

Boat, &c. af-
ter condem-
nation, to be
burnt.

The vessels
condemned
may be used,
&c. by
12 Geo. 1.
c. 28. T. 14.

To what
barges, &c.
this act shall
not extend.

Licences to be
signed by the
admiralty.

Security to be
given, that
boat shall not
be used for
running of
uncustomed
goods, &c.

Persons pas-
sing with fo-
reign goods
landed with-
out entry, and
being more
than five, and

IV. *Provided always, That this act shall not extend, or be construed to extend, to any barge or galley belonging to or to belong to his Majesty, or the royal family, or any of them, or to any long-boat, yaul, or pinnace, belonging to and used in the service of any merchant ship or vessel, or to such boat, wherry, pinnace, barge, or galley, as shall be licensed by the lord high admiral, or commissioners for executing the office of lord high admiral, or the major part of the same commissioners for the time being; which licences shall be in writing, signed by the said lord high admiral, or commissioners for executing the office of lord high admiral, or the major part of such commissioners for the time being, and shall be granted without any fee or charge whatsoever.*

V. *Provided always, That no such licence shall be granted, but upon sufficient security to be given to his Majesty, his heirs and successors, by the owner or owners of such boat, wherry, pinnace, barge, or galley, by bond in such penalty as the lord high admiral, or commissioners for executing the office of lord high admiral for the time being, shall find to be reasonable with condition that the same shall not be made use in the clandestine running of uncusommed and prohibited goods; which security the said lord high admiral, or the commissioners for executing the office of lord admiral who shall grant such licence, are hereby impowered and required to take for the use of his Majesty, his heirs and successors.*

VI. *And be it further enacted by the authority aforesaid, That, from and after the said twenty fifth day of March, one thousand seven hundred and twenty two, all and every person and persons, who shall be found passing (knowingly and willingly) with any foreign goods or commodities landed from any ship or vessel, without the due entry and payment of the duties*

law charged thereon, in his, her, or their custody, from any of the coasts of this kingdom, or within the space of twenty miles of any of the said coasts; and shall be more than five persons in company, or shall carry any offensive arms or weapons, or wear any vizard, mask, or other disguise, when passing with such goods or commodities as aforesaid, or shall forcibly hinder or resist any of the officers of the customs or excise in the seizing or securing any sorts or kinds of run goods or commodities, shall be deemed and taken to be runners of foreign goods and commodities within the meaning of this present act, and (being convicted of or for any of the said offences; for which he, she, or they so convicted are by this present act declared to be deemed and taken to be runners of foreign goods and commodities) shall be adjudged guilty of felony, and shall, for such his, her, or their offence, be transported as a felon to some or one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in the same manner as felons are appointed to be transported by an act made in the fourth year of his Majesty's reign, intituled, *An act for the preventing of robbery, burglary, and other felonies; and for the more effectual transportation of felons and unlawful exporters of wool; and for declaring the law in some points against piracies*; and by another act made in the sixth year of his Majesty's reign, intituled, *An act for the further preventing robbery and burglary, and other felonies; and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain or Ireland* before the expiration of the said seven years, he, she, or they so returning shall suffer as felons, and have execution awarded against him, her, or them, as persons attainted of felony, without benefit of clergy.

resisting of-
ficers, &c. to
be trans-
ported.

4 Geo. I. c. 11.

Returning
into Great
Britain or Ire-
land, felony.

VII. Provided nevertheless, and it is hereby enacted and declared by the authority aforesaid, That if any runner of foreign goods or commodities as aforesaid shall, within two months after such his offence, and before his conviction, discover two or more of his accomplices therein to the commissioners of the customs or excise in *England or Scotland* respectively, so as they, or two of them at least, be convicted of such offence, the offender or offenders so discovering shall have and receive the sum of forty pounds for every such offender so discovered and convicted, as a reward for such his discovery; so as the value of the goods recovered for the use of his Majesty on such discovery shall exceed the sum of fifty pounds; and such person so discovering shall be clearly acquitted and discharged of such his or her offence.

Offender be-
fore convic-
tion discover-
ing two ac-
complices
within two
months, to
have 40l. for
each, and ac-
quitted, &c.

VIII. And be it further enacted by the authority aforesaid, That, from and after the said twenty fifth day of *March*, one thousand seven hundred and twenty two, if any other person or persons shall, within three months after such offence shall have been committed, discover to the said commissioners respectively any person or persons who shall have been guilty of such offence, so as such offender or offenders be convicted thereof, such discoverer or discoverers shall have and receive the like reward of forty pounds for every such offender so discovered and convicted, over and above any other reward or recompence, which he or they may be entitled unto, on account of the goods so carried or conveyed away, which shall be recovered by means of such his or their discovery, or on account of the penalties which shall be recovered for the running of the said goods, so as the value of the said goods recovered for the use of his Majesty on such discovery shall exceed the sum of fifty pounds.

Other persons
discovering in
three months,
to have 40l.
over and above
any other re-
ward.

IX. And be it further enacted by the authority aforesaid, That the commissioners of the customs and excise in *England and Scotland* respectively shall cause the several rewards of forty pounds for the discovery of the offenders before mentioned, to be paid by the respective receiver general or cashier of the customs and excise for the time being, out of any publick money in his or their hands under the management of the said commissioners, in proportion to the duties payable on the goods so clandestinely run, for which such person or persons shall be convicted, upon producing to them

Reward to be
paid by the
receivers ge-
neral and ca-
shiers of the
customs and
excise, by or-
der of the
commissioners
in *England*
and *Scotland*
respectively.

them a certificate or certificates under the hand of the judge or justice of the court before whom such offender or offenders shall be tried, certifying the conviction of the offender or offenders, and the money paid by any receiver general or cashier as aforesaid shall be accepted of and allowed in his accounts, as so much money paid to his Majesty, and such receiver general or cashier is and shall be hereby discharged thereof accordingly; any law, custom, or usage, to the contrary notwithstanding.

Persons receiving goods, &c. clandestinely run, &c. forfeit 20l.

X. *And forasmuch as the persons using such clandestine trade are greatly encouraged to continue the same, by reason great numbers of persons, for their private lucre, receive and buy the goods and merchandizes so by them clandestinely imported contrary to law, which may be a means of bringing in the infection: be it therefore enacted by the authority aforesaid, That if any person or persons shall receive or buy any goods, wares, or merchandizes so clandestinely run or imported, before the same shall have legally been condemned, knowing the same to be so clandestinely run or imported, and shall be thereof lawfully convicted upon his, her, or their appearance or default, upon the oath or oaths of one or more credible witness or witnesses, or by the confession of the party, by one or more justice or justices of the peace of the county, division, or liberty where such offence shall be committed, or the offender shall be found, (which oath such justice or justices of the peace are hereby required to administer) the person so convicted shall forfeit the sum of twenty pounds; one moiety thereof to the informer, and the other moiety to the poor of the parish where such offence shall be committed, the same to be levied by distress and sale of the offender's goods, by warrant under the hand and seal or hands and seals of such justice or justices before whom such offender shall be convicted as aforesaid; and for want of such distress every such offender shall by such justice or justices be committed to prison, there to remain without bail or mainprize for the space of three months.*

Foreign brandy, though less than one gallon, without permit, &c. forfeited, with cask.

XIII. *And whereas many retailers of foreign brandy, spirits or strong waters are furnished with the brandy, spirits or strong waters which they retail by persons who run the same, or their accomplices, in small quantities, viz. less than one gallon at a time, and when the officers of the excise find such small quantities in the hands of such retailers, they refuse to produce any permit or certificate for the same, alledging, that no such permit or certificate are required by law for any quantity of such brandy, spirits or strong waters under the quantity of one gallon, whereby the runners thereof find means to dispose of great quantities of such run brandy, spirits or strong waters: for remedy whereof, be it enacted by the authority aforesaid, That from and after the said twenty fifth day of March, one thousand seven hundred and twenty two, no foreign brandy, spirits or strong waters, although the same be under the quantity of one gallon, shall be received or taken into the custody or possession of any such retailer, or any person or persons for the use of any such retailer, without a permit or certificate signed by some officer of the customs or excise, signifying that the duties thereof were paid, or secured to be paid, or that the same had been condemned as forfeited, or was part of some person's stock in hand on the first day of August, one thousand seven hundred and twenty, upon pain of forfeiting all such foreign brandy, spirits or strong waters, as shall be found in the custody of such retailer or any other person or persons for the use of any such retailer, without a permit or certificate, together with the cask, bottle, or other vessel, wherein the same shall be so found; any law, statute, or provision to the contrary thereof in any wise notwithstanding.*

How persons running brandy, &c. removing from their abode, &c. may be prosecuted.

XV. *And whereas several persons guilty of the clandestine running of brandy or other customable and prohibited goods, or of receiving such goods, knowing the same to have been so run, do frequently remove from their usual places of abode into some other county, and are there called by other than their true names, to avoid their being prosecuted with effect for such their notorious offences; be it therefore further enacted by the authority aforesaid, That if any person or persons shall, after the said five and twentieth day of March, one thousand*

seven hundred and twenty two, be guilty of any offence or offences contrary to the true intent and meaning of this or any other act of parliament made for the preventing clandestine running of brandy or other customable or prohibited goods, or of receiving such goods into his or their house, shop, or warehouse, custody, or possession, knowing the same to be so run, such person and persons shall and may be prosecuted for any of the offences or matters aforesaid, by action, bill, plaint, or information, and thereupon a *Capias* in the first process, specifying the sum of the penalty sued for, shall and may issue; and such person or persons shall be obliged to give sufficient bail or security by natural-born subjects or denizens, to the person or persons to whom such *Capias* shall be directed, to appear in the court out of which such *Capias* shall issue at the day of return of such writ, to answer such suit and prosecution, and shall likewise, at the time of such appearing, give sufficient bail or security by such persons as aforesaid in the said court, to answer and pay all the forfeitures and penalties incurred for such offence or offences, in case he or they shall be convicted thereof, or to yield his or their body or bodies to prison.

XVI. *And whereas by two several acts passed in the eighth year of the reign of her late majesty Queen Anne, the one, intituled, An act for granting to her Majesty new duties of excise upon several imported commodities, and for other purposes therein mentioned; the other, intituled, An act for continuing several impositions, additional impositions and duties upon goods imported, to raise money by way of loan for the service of the year one thousand seven hundred and ten; and for taking off the over-sea duty on coals exported in British bottoms; and for preventing frauds in drawbacks upon certificate goods, and other purposes therein mentioned, it is thereby respectively enacted, That if any sort of goods whatsoever, liable to the payment of duties, be unshipped with intention to be laid on land (customs and other duties not being first paid or secured) or if any prohibited goods whatsoever be imported into any part of Great Britain, or in case any tobacco or other foreign goods contained or specified in any certificate, whereupon any drawback is to be made, or whereupon any debenture is to be made forth for such drawback, shall, when shipped for exportation, be landed again in any part of Great Britain, (except as therein is excepted) the vessels and boats, and all the horses and other cattle and carriages whatsoever, used in the landing, relanding, removing, carriage or other conveyance of the aforesaid goods, shall be forfeited and lost, and may be sued for, recovered, and distributed in such manner as by the said act is provided and directed; which laws have not had the good effects thereby proposed, in regard that the keeping and maintaining the horses so seized, from the time of seizure to the time of condemnation in his Majesty's court of Exchequer, is very chargeable, and for that the charge of condemning such vessels, boats, and horses as aforesaid, is very great, whereby officers are discouraged from making such seizures, and the smugglers encouraged in their illegal practices: be it therefore enacted by the authority aforesaid, That all seizures of vessels or boats of the burthen of fifteen tons or under, which shall be made after the twenty fifth day of March, one thousand seven hundred and twenty two, by virtue of the said acts, or either of them, or of any other act relating to the revenue of customs, for carrying or conveying uncustomed or prohibited goods from ships inward, or for relanding certificate or debenture goods from ships outwards, and that all seizures of horses, or other cattle or carriages whatsoever, which shall be made after the twenty fifth day of March, one thousand seven hundred and twenty two, for being used in the removing, carriage, or conveyance of such goods, contrary to the said acts, or any of them, shall and may be examined into, proceeded upon, heard, adjudged, and determined by and before two or more of his Majesty's justices of the peace residing near the place where such seizure shall be made, in such manner, and after such summons and public notice given, as by an act passed in the sixth year of his present Majesty, intituled, *An act for preventing frauds and abuses in the public revenues**

Seizures of vessels, &c. of 15 tons or under, how to be proceeded upon.

6 Geo. i. c. 21. sect. 20.

dues of excise, customs, stamp-duties, post-office, and house-money, seizures of brandy, arrack, rum, spirits or strong waters, (except as therein is excepted) may be examined into, proceeded upon, heard, adjudged, and determined, before two or more of his Majesty's justices of the peace, and such their respective judgements shall be and are hereby declared to be taken and adjudged to be good, valid, and effectual in the law, and final to all intents and purposes whatsoever, and not liable to any appeal, or any writ or writs of

No Certiorari.

Justices of London, &c. to have like power as other justices.

Certiorari; any law, statute, or provision to the contrary notwithstanding.

XVII. Provided always, and be it enacted by the authority aforesaid, That any two or more justices of the peace of the cities of *London* and *Westminster*, shall have the like power and authority in the summoning, examining, proceeding, hearing, adjudging and determining such seizures, as are or shall be made within the cities of *London* or *Westminster* respectively, as any two justices of the peace of any other county or place have; any law or custom to the contrary notwithstanding.

Goods brought from one port into another in Great Britain, &c. unshipped before cocquet delivered to customer, &c. forfeited.

XVIII. And whereas foreign goods are frequently taken in at sea by masters of coasting vessels, who privately land the same, to the prejudice of the revenue, and the encouragement of the foul traders: for the prevention whereof, be it further enacted by the authority aforesaid, That if any goods brought or coming into any port within the kingdom of *Great Britain*, from any other port within the said kingdom, by coast cocquet, transire, let-pas or certificate, in any ship or vessel, shall, from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, be unshipped to be landed or put on shore, before such cocquet, transire, let-pas or certificate, shall be delivered to the customer or collector and comptroller of the port or place of her arrival, and warrant or sufferance made and given from such customer, collector and comptroller for the landing or discharging thereof, the master, purser, boatswain, or other mariner, taking charge of such ship or vessel, out of which the goods shall be landed or put on shore, knowing and consenting thereunto, shall forfeit the value of the goods so unshipped; and if any goods of foreign growth, production or manufacture, coming coastwise, as aforesaid, shall be landed without the presence of an officer of the customs, such foreign goods, or the value thereof, shall be forfeited and lost; any law, custom or usage to the contrary notwithstanding.

Foreign goods landed without presence of officer, forfeited.

6 Geo. 1. c. 12.

XIX. And whereas by an act made in the sixth year of the reign of his present Majesty, intituled, An act for preventing of frauds and abuses on damaged wines, and for lengthening the time for the drawbacks on the exportation of wines, it is enacted, That in case any merchant or other person importing wines, shall find the same, or any part thereof so damaged, corrupt or unmerchantable, that he shall refuse to pay or secure the duties of such wines, and shall thereupon stave, spill or otherwise destroy the same, as by the said act he is allowed to do, in the manner therein mentioned, such merchant or other person, shall, as a compensation for the freight and other charges, have the sum of four pounds for every tun of wine, containing two hundred and fifty two gallons, of the growth of *Germany*, or wines which pay duties as such, and of the growth of *France*, so staved, spilt, or otherwise destroyed, and the sum of eight pounds per tun, for every tun of wine of the growth of *Spain*, *Portugal*, or elsewhere, and so in proportion for a greater or lesser quantity, to be paid in the manner thereby directed; which several and respective allowances were made with regard to the distances of the places from whence the said several sorts of wine are usually imported: and whereas since the making of the said act, great quantities of mean and corrupt wines have been imported from the isle of *Madeira*, the freight whereof was inconsiderable, and staved for the benefit of the above mentioned allowances for freight and charges, contrary to the true intent and meaning of the said act, which fraudulent practice may not only, from the encouragement before mentioned, be continued from the said island, but also be carried on by ill-disposed persons from *Ireland*, and the islands of *Jersey* and *Guernsey*

by, or other places and parts beyond the seas, to the lessening of his Majesty's revenues, and prejudice of fair traders: be it therefore enacted by the authority aforesaid, That no allowance shall be made by virtue of the said act for the freight or charges of any wine which shall be imported after the twenty fifth day of March one thousand seven hundred and twenty two, unless such wine be imported in casks on board such merchant ship or vessel, directly from the country or place of the growth of such wine, or the usual port or place of its first shipping; any thing in the said act to the contrary notwithstanding.

After 25 March 1722, no allowances for freight of wine unless imported directly from the place of its growth.

XX. Provided always, and be it enacted by the authority aforesaid, That in case any ship or vessel having wines on board, shall by stress of weather, or any other accident be stranded, then and in such case, the wines on board the said ship or vessel which shall be saved, may be put on board any other ship, vessel or boat, and be carried to any of the lawful ports or places for landing of goods in this kingdom, and be intitled to the same allowances for such of them as shall be staved, spilt or destroyed, as if they came in the ship or vessel in which they were first loaded; any thing in this or any other act to the contrary notwithstanding.

Allowances for wine in ships stranded.

XXI. And whereas by an act passed in the sixth year of his Majesty's reign, intituled, An act for preventing frauds and abuses in the publick revenues of excise, customs, stamp-duties, post-office, and house-money, it is enacted, That every licence taken out for the importation of nutmegs, cloves, mace or cinnamon, in the manner therein directed, shall be delivered to the merchant demanding the same, to be produced and delivered up by the master, purser, or other person taking charge of the ship, to the collector and comptroller of the port at the time of entering the ship, which act is evaded for want of penalty to enforce the same, contrary to the true intent and meaning thereof; be it therefore enacted by the authority aforesaid, That in case the master, purser, or other person taking charge of any ship, importing any of the said spices from any place or places beyond the seas, other than directly from the East Indies, shall not deliver up such licence to the collector and comptroller of the port into which the said spices shall be imported, at the time of his or their entering the said ship, regularly indorsed, as in and by the said act is directed, and also annex such licence to the entry or report of the ship; and in case each cask of nutmegs, cloves, or mace so imported, shall not contain neat three hundred pound weight, and each bale of cinnamon neat seventy pound weight, as by the said act is directed; then and in any of the said cases, such nutmegs, cloves, mace or cinnamon shall be forfeited, and deemed to be imported without a licence, granted or to be granted by virtue of the said act, or any former law, and such spice shall and may be prosecuted, as also the ship importing the same, by any act or acts of parliament now in force relating to the customs, as if such spice had been imported without licence; any law, custom or usage to the contrary notwithstanding.

6 Geo. 1. c. 21. Licence for importation of nutmegs, &c. to be delivered to the collector of the port, where the spices shall be imported, &c.

Penalty in case of deficiency in quantity of casks, &c.

XXII. And whereas by the acts made in the twelfth and twenty-fifth years of the reign of his late majesty King Charles the Second, the former intituled, An act for the encouraging and increasing of shipping and navigation; and the latter intituled, An act for the encouragement of the Greenland and Eastland trade, and for the better securing the plantation-trade; and by one other act made in the third and fourth years of the reign of her late majesty Queen Anne, intituled, An act for granting to her Majesty a further subsidy on wines and merchandizes imported, certain commodities therein respectively enumerated, of the growth, production or manufacture, of any of the British plantations in America, Asia or Africa, are for the reasons therein mentioned, restrained to be imported into this kingdom, or to some other of the said plantations, under the securities and penalties in the said two first recited acts, or either of them, particularly mentioned; since the making of which laws, copper ore, (which is not in any of the said acts particularly enumerated) is produced in the said plantations,

12 Car. 2. c. 18. sect. 18.
25 Car. 2. c. 7.

3 & 4 Ann. c. 5. sect. 12.

Copper ore of the produce of British plantations, subjected to such regulations as other commodities, &c.

Penalty, how to be prosecuted, &c.

Seizures, how and by whom to be made.

Resisting of officers, &c. forfeits 40l.

General issue.

tations, and carried to foreign markets in Europe, without being first brought into this kingdom, to the prejudice of the trade and the lessening the correspondence and relation between this kingdom and the aforesaid plantations; for prevention whereof for the future, be it enacted by the authority aforesaid, That from and after the twenty ninth day of September one thousand seven hundred and twenty two, all copper ore shall be, under the like securities and penalties, restrained to be imported into this kingdom, as by the fore-recited acts, or any of them, is provided for the goods therein particularly enumerated; any law, custom or usage to the contrary notwithstanding.

XXIII. And be it further enacted by the authority aforesaid, That the several penalties and forfeitures in this act mentioned, shall and may be prosecuted and determined by bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh* respectively, (except where it is in this act otherwise directed) wherein no essoin, protection or wager of law shall be allowed; and one moiety of the said several penalties and forfeitures shall be to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons as will sue for or prosecute the same.

XXIV. And whereas doubts have arisen and been made of and concerning the seizing of such brandy, arrack, rum, spirits and strong waters, as well foreign as British, and also of such foreign exciseable liquor, as by act or acts relating thereto now in force, are in several and respective cases enacted and declared to be forfeited; now to clear all doubt and question therein, or relating thereto, be it enacted and declared by the authority aforesaid, That the liquors aforesaid, every or any of them, which have been, are, is, or hereafter shall be forfeited by any act or acts of parliament now in force, or hereafter to be made, together with the casks, bottles, vessels, or other package containing the same, ought to be, and from time to time shall and may be seized by any officer or officers of the customs or excise respectively, or by such person or persons, who are or shall be deputed or authorized thereto, by warrant from the lord treasurer or under treasurer, or by special commission from his Majesty, under the great seal or privy seal, but by none other or others whatsoever.

XXV. And be it further enacted by the authority aforesaid, That if from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, any person or persons whatsoever, shall assault, resist, oppose, molest, obstruct or hinder any officer or officers of the customs or excise, in the due seizing or securing any brandy, arrack, rum, spirits or strong waters, either foreign or *British*, or any foreign exciseable liquors, which by any officer or officers of customs or excise, shall or may be seized by virtue or in pursuance of this or any other act or acts now in force, or hereafter to be made, or shall by force or violence rescue, or shall cause or procure to be rescued, any brandy, arrack, rum, spirits or strong waters, *British* or foreign, or any foreign exciseable liquors, after the same shall have been seized by such officer or officers, as aforesaid, or shall attempt or endeavour so to do, or shall, at or after such seizure, break, or otherwise destroy or damage any cask, vessel or bottle containing such brandy, arrack, rum, spirits, or strong waters, *British* or foreign, or such foreign exciseable liquor, the party or parties so offending shall for every such offence forfeit and lose the sum of forty pounds.

XXVI. And be it further enacted by the authority aforesaid, That in any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, that the defendant or defendants in such action or suit, may plead the general issue, and give this act and the special matter in evidence, at any trial to be had thereupon, and that the same was done in pursuance and by the authority of the said act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinued

continue his action, after the defendant or defendants shall have appeared, or if judgment shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as the defendant or defendants hath or have in other cases by law.

Treble costs.

XXVII. Provided always, and it is hereby further enacted by the authority aforesaid, That this present act shall continue and be in force for the space of two years, commencing from the twenty fifth day of March one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament, and no longer.

This act to continue for two years after 25 March, 1722, &c. Farther continued by 8 Geo. 2. c. 21.

15 Geo. 2. c. 33. & 20 Geo. 2. c. 47.

Anno octavo

GEORGE II. I. Regis.

CAP. XX.

An act for paying off and cancelling one million of exchequer-bills, and to give ease to the South-Sea company, in respect of its present obligation, to circulate or contribute towards circulating exchequer-bills; and to give further time to that company for repayment of one million which was lent to them; and for issuing a further sum in new exchequer-bills, towards his Majesty's supply, to be discharged and cancelled, when the said company shall repay the million owing by them; and that the exchequer-bills, which are to continue, may be circulated at easy and moderate rates; and for appropriating the supplies granted to his Majesty in this session of parliament; and for relief of the sufferers at Nevis and Saint Christophers, by an invasion of the French in the late war; and for laying a further duty on apples imported; and for ascertaining the duties on pictures imported.

SECT. XLVI. **A**ND moreover, be it enacted by the authority aforesaid, That there shall be raised, levied, answered and paid unto and for the use of his Majesty, his heirs and successors, for and upon all apples, which at any time or times after the feast-day of the annunciation of the blessed Virgin Mary one thousand seven hundred and twenty two, during the term of three years from thence next ensuing, or before the end of the session of parliament next following the said term of three years, shall be imported or brought into the kingdom of Great Britain (over and above all customs, subsidies and duties already imposed thereupon) an additional duty, to be reckoned after the rate of two shillings for every bushel, and proportionably for a greater or lesser quantity, to be paid down in ready money by the importers, from time to time, before the landing of the same respectively.

An additional duty of 2s. per bushel to be paid on apples imported after 25 March, 1722.

XLVII. And be it enacted by the authority aforesaid, That the said additional duty upon apples imported, shall be raised, levied, recovered and paid, and be brought into his Majesty's exchequer, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the other duties upon apples imported, or any of them, are by any act or acts of parliament now in force, prescribed or appointed to be raised, levied, recovered, answered and paid.

How, and under what penalties to be paid.

XLVIII. And be it enacted by the authority aforesaid, That the said additional duty upon apples imported (except the necessary charges of management thereof) is and shall be applied for or towards making good the services for which his Majesty's supply, granted in this session of parliament, is by this act appropriated or applicable.

To what use applied.

8 M

XLIX. And

Duties payable on pictures imported after 25 March, 1722. For the measuring of pictures imported, see 11 Geo. 1. c. 7. sect. 12.

XLIX. And whereas by several acts of parliament now in force, several duties are payable upon the importation of pictures; be it further enacted by the authority aforesaid, That the said duties for all pictures, which shall be imported from and after the feast-day of the annunciation of the blessed Virgin Mary one thousand seven hundred and twenty two, shall cease and determine, and in lieu thereof there shall be paid and payable to his Majesty, his heirs and successors, for all pictures, that from and after the said feast-day of the annunciation of the blessed Virgin Mary one thousand seven hundred and twenty two shall be imported into Great Britain, the certain duties following, according to the respective dimensions of such pictures; that is to say,

For pictures of four feet square, 3 l.

For every picture of four feet square or upwards, or of any dimensions, which being reduced, will produce a square of four feet or upwards, the sum of three pounds, of lawful money of Great Britain.

Two feet square, 40 s.

For every picture of two feet square, and under four feet square, or of any dimensions, which being reduced will produce a square of two feet, and under four feet, the sum of forty shillings, of like money.

Less than two feet, 20 s.

And for every picture under two feet square, or of any dimensions which being reduced will produce a square less than two feet, the sum of twenty shillings, of like money.

To be paid in ready money before landing.

Which duties shall be paid down in ready money by the respective importers of such pictures, from time to time, before the landing of the same respectively.

How, and under what penalties to be paid.

L. And be it enacted by the authority aforesaid, That the said duties upon pictures imported, shall be raised, levied, recovered and paid, and be brought into the exchequer, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the duties upon pictures hereby taken away, or any of them, might have been raised, levied, recovered and paid, if the same or any of them had continued.

How appropriated.

L.I. Provided always, and it is hereby enacted by the authority aforesaid That the duties to arise upon the importation of pictures, pursuant to this act (the necessary charges of management excepted) shall be appropriated and applied as near as may be, to the same uses and purposes, to which the former duties upon pictures by this act taken away, were applicable or ought to have been applied if this act had not been made.

How redeemable.

L.II. Provided also, and it is hereby enacted, That the duties by this act charged upon pictures imported, or any part thereof, shall be redeemable by parliament, in the same manner as the said former duties on pictures hereby taken away, or any of them, were redeemable; and in all cases where any of the said former duties on pictures were to cease or determine, a proportional part of the duties on pictures hereby charged, shall likewise cease and determine.

Anno nono

GEORGE I. Regis.

CHAP. VIII.

Act for continuing some laws, and revising others therein mentioned, for exempting apothecaries from serving parish and ward offices, and upon juries; and relating to jurors; and to the payment of seamen's wages, and the preservation of naval stores, and stores of war; and concerning the militia and trophy-money; and against clandestine running of uncustomed goods, and for more effectual preventing frauds relating to the customs, and frauds in mixing silk with stuffs to be exported.

SECT. I. **AND** whereas by an act made in the fifth year of his present Majesty's reign, intituled, An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs, several clauses therein mentioned, were to have continuance for the term of three years, from the several times of commencement thereof, and from thence to the end of the then next session of parliament respectively, which are near expiring, and it hath been found by experience, that several of the said clauses are necessary to be continued, to prevent frauds, which might otherwise be practised to the prejudice of the revenue and fair trade: be it enacted by the authority aforesaid, That so much of the said act as relates to such foreign goods, wares and merchandizes, as shall be taken in at sea out of any ship or vessel, in order to be landed or put into any other ship, vessel or boat; and so much of the said act as relates to goods not reported, and found after clearing ships, and so much of the said act as provides further remedies against relanding goods prohibited to be worn in this kingdom, and foreign goods shipped out for parts beyond the seas, and so much of the said act as relates to the opening or altering the package of goods on board ships outward-bound, and so much of the said act as relates to hovering ships or vessels of the burthen of fifty tuns, or under, and so much of the said act as concerns the bales or package in which coffee shall be exported, as was to continue in force for three years, from the twenty fifth day of March one thousand seven hundred and nineteen, and to the end of the then next session of parliament, and so much of the said act as relates to rum imported in casks or vessels, not containing twenty gallons at the least, which was to continue in force for three years, from the twenty ninth day of September one thousand seven hundred and nineteen, and to the end of the then next session of parliament, and so much of the said act as relates to certificate-goods entered in order to be exported to Ireland, which was to continue in force for three years, from the first day of May one thousand seven hundred and nineteen, and to the end of the then next session of parliament, shall be continued and be in force, and put in practice for the purposes therein mentioned, from and after the expiration of the several and respective terms before-mentioned, for and during the space of five years, and from thence to the end of the then next session of parliament.

Geo. 1. c. 11.

Sect. 3.

Sect. 4.

Sect. 6.

Sect. 7.

Sect. 8.

Sect. 10.

Sect. 2.

Sect. 5.

Farther continued by 20 Geo. 2. c. 47.

See 2 Geo. 2. c. 28.

IX. And whereas in and by an act of parliament made in the eighth year of his present Majesty (for encouragement of the silk manufactures of this kingdom, and for other purposes therein mentioned) certain allowances or sums of money are to be paid to the exporters of stuffs made in Great Britain, or silks and grogram yarn, and also of silk stuffs made in Great Britain, mixed with incle, cotton or worsted, as in the said act expressed: and whereas it is by the said act provided, that no allowance shall be demanded or made for such of the said manufactures

These two last sections are continued to 24 March, 1758, by 26 Geo. 2. c. 32. sect. 4.

*This clause is
enforced by*
11 Geo. 1.
c. 29. sect. 3.
See 1 Geo. 2.
stat. 2. c. 17.
sect. 10.

*This clause is
enforced by*
11 Geo. 1. c. 29.
sect. 3.

manufactures mixed with silk, when they are only mixed at the edges or ends of the piece, which is found by experience not sufficient to prevent frauds and abuses in making those manufactures, by mixing silk, not with any design to advantage the sale of the goods, but with an intention to obtain the bounty or allowance on the exportation, contrary to the true intent and meaning of the said act: to remedy which abuses, be it enacted by the authority aforesaid, That the said act, or any thing therein contained, shall not extend or be construed to extend to the making any allowance on the exportation of any the manufactures aforesaid, mixt with silk, except such, wherein at least two third parts of the ends or threads of the warp (by which is meant the length of the piece) be either all silk, or else mixed or twisted with silk in the warp; any thing in the said act to the contrary notwithstanding.

X. And be it further enacted by the authority aforesaid, That if any person or persons shall be found to enter or ship any of the goods aforesaid, which are not mixed with the quantity of silk as is before-mentioned, such person or persons shall not only forfeit the goods so entred or shipped, but shall likewise be prosecuted for double the value thereof, such seizure and penalty to be prosecuted, determined and divided in such manner, as other seizures or penalties are in and by the said act directed and appointed.

Anno nono

GEORGE I. Regis.

C A P. XIX.

An act to continue the duties for encouragement of the coinage of monies; and for relief of William late lord Widdrington; and to prevent foreign lotteries being carried on in this kingdom; and for ascertaining the duties on bound books imported; and for issuing certificates and debentures for arrears due to five regiments, to be satisfied by annuities therein mentioned; and for discharging the duties of rock-salt lost on the rivers Weaver and Mercy; and for limiting the times of continuance of commissioners for forfeited estates in England and Scotland respectively; and for appropriating the supplies granted to his Majesty in this session of parliament; and to rectify misnomers and omissions of commissioners for the land-tax in the year one thousand seven hundred and twenty three.

18 Car. 2. c. 5.

25 Car. 2. c. 8.

1 Ja. 2. c. 7.

4 W. & M.

c. 24.

12 & 13 W. 3.

c. 11.

7 Ann. c. 44.

1 Geo. 1. stat.

2. c. 43.

MA Y it please your most excellent Majesty, whereas great benefit and advantage did accrue to England by one act of parliament, passed in the eighteenth year of the reign of his majesty King Charles the Second, intituled, An act for encouraging of coinage, and continued by another act made in the twenty fifth year of the reign of his said majesty King Charles, intituled, An act for continuing a former act concerning coinage; both which said acts were revived by an act made in the first year of the reign of his majesty King James the Second; and were continued by an act made in the fourth year of King William and Queen Mary, of blessed memory; and were further continued by an act made in the twelfth year of the reign of the said late King William; and were further continued by an act made in the seventh year of the reign of the said late majesty Queen Anne, of blessed memory, and then extended to Scotland; and were further continued by an act made in the first year of your Majesty's reign, to be in force for seven years, from the first day of March one thousand seven hundred and fifteen, and until the end of the first session of parliament then next following, and no longer; so that unless the said acts be revived and continued the encouragement given thereby will cease, and this kingdom be deprived for the future of so great a good, as it hath for many years last past enjoyed: now

your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled; do give and grant unto your Majesty the rates, duties and impositions herein after mentioned, for and during the term and time herein after expressed; and do humbly pray, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That such and the like rates, duties and impositions, as, by the said act of parliament of the eighteenth year of the reign of King *Charles the Second*, were granted, and by the said subsequent acts were continued for and upon the importation of wines, vinegar, cyder, beer, brandy and strong waters, imported during the respective terms or times therein mentioned, shall be further continued, and be paid and payable to his Majesty, his heirs and successors, for and upon all wines, vinegar, cyder, beer, brandy and strong waters, which shall be imported or brought into *Great Britain* within or during the space of seven years, to commence from the first day of *March* one thousand seven hundred and twenty three, and until the end of the first session of parliament then next following, and no longer; and that all the said former acts, and all other acts of parliament concerning coinage, and every of them, and every clause, article and sentence in them, or any of them contained, now being in force, shall be and are, by virtue of this act, revived and continued, and shall be in force, and be duly put in execution, for and during all such term and time, as are before mentioned, as fully and effectually, as if the same were particularly repeated and re-enacted in the body of this present act; any former law, statute, provision, matter or thing whatsoever to the contrary notwithstanding.

The act for encouraging the coinage continued for seven years from 1 March 1723, and to the end of the next session of parliament. 18 Car. 2. c. 5. Farther continued from March 1730, for seven years, by 4 Geo. 2. c. 12. Farther continued by 19 Geo. 2. c. 14.

II. And to the end the importers of gold and silver into the mints of *England* and *Scotland* respectively, may not be discouraged by any deficiency of the revenue by this act settled for defraying the coinage thereof; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them now being, or the lord high treasurer, or any three or more of the commissioners of the treasury for the time being, out of the monies arising by this act, or out of any other the publick supplies granted or to be granted by parliament, to cause so much money to be applied, as shall be necessary for defraying the expences of the said mints of *England* and *Scotland* respectively, by way of imprest and upon account for that service, so as the same, together with the coinage duties arising by this act, do not exceed in any one year the sum of fifteen thousand pounds, and so as the said monies be issued out of the exchequer of *Great Britain* to the master of the mint in *England*, and the master of the mint in *Scotland* respectively, for the said purposes.

15,000 l. for defraying the expences of the mints of *England* and *Scotland* yearly.

VI. And whereas by several acts of parliament, several duties are payable upon the importation of books bound, which duties being payable ad valorem, have been found inconvenient; for remedy whereof, be it enacted by the authority aforesaid, That the said duties payable ad valorem for all books bound, which shall be imported from and after the twenty fourth day of *June* which shall be in the year of our Lord one thousand seven hundred and twenty three, shall cease and determine, and instead thereof shall be payable and paid to his Majesty, his heirs and successors, for all bound books which shall be imported into *Great Britain*, from and after the said twenty fourth day of *June*, one thousand seven hundred and twenty three, the sum of fourteen shillings of lawful money of *Great Britain*, for every hundred weight, and so in proportion for any greater or lesser weight, which duty shall be paid down in ready money by the respective importers of such bound books, from time to time, before the landing of the same respectively.

Books bound imported, to pay 14 s. per hundred weight.

How to be
raised,

VII. And be it enacted by the authority aforesaid, That the said duty upon bound books imported, shall be raised, levied, recovered and paid, and be brought into the exchequer, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form as the duties upon bound books hereby taken away, or any of them, might or ought to have been raised, levied, recovered or paid, before the making of this act.

and appropri-
ated.

VIII. Provided always, and it is hereby enacted by the authority aforesaid, That the duty to arise upon the importation of books bound pursuant to this act, (the necessary charges of management deducted) shall be appropriated and applied, as near as may be, to the same uses and purposes to which the former duties upon bound books, by this act taken away, were applicable or ought to have been applied, if this act had not been made.

Redeemable
by parliament.

IX. Provided also, and it is hereby enacted, That the duty by this act charged upon bound books imported, or any part thereof, shall be redeemable by parliament, in the same manner as the said former duties on bound books hereby taken away, or any of them, were redeemable; and in all cases where the said former duties on bound books, or any of them, were to cease or determine, the duty hereby granted, or a proportional part thereof, shall cease and determine.

Anno nono

GEORGE II. Regis.

C A P. XXI.

An Act for enabling his Majesty to put the customs of Great Britain under the management of one or more commissions, and for better securing and ascertaining the duties on tobacco, and to prevent frauds in exporting tobacco, and other goods and merchandizes, or carrying the same coastwise.

5 Ann. c. 8.

After 1 June
1723, the cus-
toms of Great
Britain may
be under one
or more com-
missions.

WHEREAS by the sixth article of the act of parliament for uniting the two kingdoms of England and Scotland, passed in the fifth year of the reign of her late majesty Queen Anne, all parts of the united kingdom were for ever, from and after the union, to be liable to the same customs and duties on import and export, and to be under the same restrictions and regulation of trade: and whereas the customs and duties arising by the exportation and importation of goods and merchandize were put under the direction of two distinct commissions, one of which to have the care and management of the customs and duties arising in England, the other in Scotland, but each vested with the like powers and authorities: be it enacted by the King's most excellent majesty by and with the advice and consent of the lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of June one thousand seven hundred and twenty three, the customs and other duties, now under the management of the several and respective commissioners of the customs of England and Scotland, shall and may be put under the management of one commission of the customs for the whole united kingdom, or under the management of several commissions of the customs for England and Scotland respectively, from time to time, as his Majesty shall judge to be most for the advantage of trade and security of his revenues; any law, statute or usage to the contrary notwithstanding.

II. Provi-

II. Provided always, and be it enacted, That it shall and may be lawful for his Majesty, his heirs and successors, by his commission or commissions under the great seal of Great Britain, to increase the number of commissioners for the managing and causing to be levied and collected, his customs and duties, as shall be thought proper for the carrying on the said service, and in such commission or commissions to make provision for putting in execution the several laws relating to the customs; any law, custom or usage to the contrary notwithstanding.

The number of commissioners may be increased.

III. And whereas by the act of tonnage and poundage, made in the twelfth year of the reign of King Charles the Second, and by the book of rates thereto annexed, a duty of one penny per pound (commonly called the old subsidy) was laid upon all tobacco of the British plantations imported; and by the same act and book of rates an additional duty of one penny per pound was laid on the same tobacco imported; and by another act made in the first year of the reign of the late King James the Second, a duty or impost of three pence per pound was laid on the same tobacco imported; and by another act made in the ninth year of the reign of his late majesty King William the Third, a further subsidy of one penny per pound was laid on the same tobacco imported; and by another act made in the second year of her late majesty Queen Anne, a duty or subsidy of one third part of a penny per pound was laid on the same tobacco imported; all which duties on tobacco imported, as before-mentioned, amounting in the whole to sixpence and one third part of a penny per pound weight, are by several subsequent acts since continued, and are now in force: and whereas certain abatements, discounts and allowances, for waste and damage, and other allowances, are made to the importer of such tobacco out of the said duties, which by experience have been found prejudicial to trade and a loss to the revenue: be it further enacted by the authority aforesaid, That the said several duties upon tobacco imported after the said first day of June one thousand seven hundred and twenty three shall be raised, levied, collected and paid, during the continuance thereof respectively, in the manner following; that is to say, the importer of tobacco of the British plantations shall, on the importation thereof, pay down the said old subsidy of one penny per pound, with an allowance of twenty five per centum instead of the former allowance of five per centum; and that all the other duties afore-mentioned on such tobacco imported, amounting together to five pence and one third of a penny per pound, shall be paid down, or the importer thereof shall become bound to his Majesty, his heirs and successors, with one or more sufficient sureties, to be approved of by the collector of the port where the tobacco shall be imported, with the consent of the comptroller of such port, in one or more bond or bonds, at the election of the importer, for payment of the respective duties within eighteen months, to commence at the end of thirty days after the master's report of the ship, or to commence from the merchant's entry of the goods within those thirty days, which shall first happen; and that in lieu of all former encouragements, allowance for waste or damage, or other allowances and discounts for prompt payment (all which encouragements, allowances and discounts are intended to be repealed and abrogated, and are, by force and virtue of this act, repealed and abrogated accordingly) one allowance of twenty five per centum of the said last recited duties, amounting to five pence and one third of a penny per pound as aforesaid, shall be deducted and allowed upon the entry of the importer, paying down the said duties; and every importer not paying down the said duties shall have an allowance only of fifteen per centum; any law, custom or usage to the contrary notwithstanding.

A recital of the duties on tobacco.

12 Car. 2. c. 4.

1 Jac. 2. c. 4.

9 & 10 W. 3. c. 23.

2 & 3 Ann. c. 9.

Importer of tobacco to pay the old subsidy, with an allowance of 25 per cent.

All the other duties to be paid down, or secured to be paid in 18 months.

Allowance of 25 per cent. for prompt payment.

otherwise 15 per cent.

IV. And be it further enacted by the authority aforesaid, That from and after the said first day of June, one thousand seven hundred and twenty three, no allowance shall be made to the importer for or in consideration of any damaged or mean tobacco, either at the scale or otherwise; but in case

No allowance for damaged tobacco.

But merchant
may cut off so
much thereof
as he refuses
to pay custom
for, to be de-
stroyed, &c.

Not to sepa-
rate the stalk
from the leaf

Tobacco ex-
ported to
draw back the
whole duty.

Allowances to
be deducted.

Persons disco-
vering frauds
to have one
half of the
officer's share.

Tobacco or
foreign goods
carried coast-
wise from any
other port
than the place
from whence
certified, for-
feited, and
double the
value.

Master to for-
feit the value.

case any merchant or other person shall refuse to enter and pay, or secure the duties aforesaid for such tobacco, then he or they shall have liberty to refuse the same, or to separate such damaged tobacco, by cutting off from the hoghead or other package so much thereof, as he or they shall refuse to pay custom for, and the principal officers of his Majesty's customs, or any three or more of them, shall cause all such tobacco to be burnt and destroyed, without making any allowances to such importer for freight or other charges, other than the allowances hereafter in this act provided for; any law or custom to the contrary notwithstanding.

V. Provided always, and it is not hereby intended, That any merchant or other person shall have liberty to separate the stalk from the leaf, on pretence that the same is damaged or mean tobacco.

VI. And be it further enacted by the authority aforesaid, That in case any of the said tobacco, which shall have been entered, and the duties thereof paid or secured in manner aforesaid by this act directed and appointed, shall, from and after the said first day of June, one thousand seven hundred and twenty three, be exported into any foreign parts, the exporter shall, upon the exportation thereof within the time limited by law, on a proper debenture to be made forth for that purpose, be paid or allowed to draw back the whole duty, or the security vacated on the bond or bonds given on the importation, and no more, as to what shall be so exported, care being taken, that the several allowances and deductions made at the importation be again deducted on the debenture; any law or custom to the contrary notwithstanding.

VII. And whereas, notwithstanding the many laws to prevent fraudulent drawbacks upon tobacco and other goods and merchandize exported, yet the same still continue, but if some further encouragement were given to such as would be willing to discover such frauds, the same might in some measure be prevented: be it therefore declared and enacted by the authority aforesaid, That if any person (other than the exporter) shall discover to the commissioners, or any officer of the customs, any frauds committed, either by the exporter of the tobacco, or other goods or merchandize, or by any other person or persons in aid or assistance of the exporter, whereby his Majesty has been or shall be defrauded by the exportation of such tobacco or other goods or merchandize, such person or persons (except as aforesaid) shall, as an encouragement, have and receive one half of the officer's or prosecutor's share of what shall be recovered and paid by such discovery, the charges of prosecution being first deducted; and the commissioners of the customs for the time being are to cause such charges to be paid equally by the crown and the officer or prosecutor; and in case such person or persons, who were aiding or assisting to the exporter in such fraud, so discovering, he or she shall, in consideration of such his or her discovery, be clearly acquitted and discharged of such his or her offence; any law, custom or usage to the contrary notwithstanding.

VIII. And whereas frauds are many times committed under pretence of carrying tobacco or other foreign goods or merchandizes from one port to another in Great Britain, coastwise, by masters of coasting vessels, who take in such goods in ports beyond the sea, or out of ships or vessels at sea, or in any place, other than the port from whence it was certified, and privately land the same in Great Britain, to the prejudice of the revenue and the encouragement of the foreign traders: for the prevention whereof, be it further enacted by the authority aforesaid, That if any tobacco or other foreign goods or merchandizes shall be taken on board any coasting vessel in parts beyond the seas, or out of any ship or vessel at sea, or at any port or place of this kingdom, other than the port or place from whence such goods shall be certified, that then the said goods, and double the value thereof, shall be forfeited and lost, and the master of the said coasting ship, wherein the said goods were imported, shall forfeit the value of the said tobacco or other goods.

IX. And

IX. And be it declared and enacted by the authority aforesaid, That if any person (other than the owner or claimer of the tobacco or other goods or merchandize so shipped coastwise, or pretended to be shipped coastwise) shall discover to the commissioners, or any officer of the customs, any frauds committed either by the owner or claimer of the tobacco or other goods or merchandize so shipped or pretended to be shipped coastwise, or by any other person or persons in aid or assistance of the owner or claimer of such tobacco or other goods or merchandize, whereby his Majesty has been or shall be defrauded in his duties, such person or persons (except as aforesaid) shall, as an encouragement, have and receive one half of the officer's or prosecutor's share of what shall be recovered and paid by such discovery, the charges of prosecution being first deducted; and the commissioners of the customs for the time being are to cause such charges to be paid equally by the crown and the officer or prosecutor; and in case such person or persons, who are aiding or assisting to the owner or claimer of the tobacco or other goods or merchandize so shipped or pretended to be shipped coastwise in such frauds, he or she shall, in consideration of such his or her discovery, be clearly acquitted and discharged of such his or her offence; any law, custom, or usage to the contrary notwithstanding.

Discoverer to have one half of the officer's share.

Aider discovering acquitted.

X. And be it further enacted by the authority aforesaid; That the several penalties and forfeitures in this act mentioned shall and may be prosecuted and determined by bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh* respectively, wherein no essoin, protection, or wager of law shall be allowed; and one moiety of the said penalties and forfeitures shall be to the use of his Majesty, his heirs and successors, and the other moiety to such persons as will sue for or prosecute the same.

How to be sued for,

and divided.

XI. And it is hereby further enacted by the authority aforesaid, That if any person or persons shall be sued, molested or prosecuted for any thing done by virtue or in pursuance of this act, or any of the clauses therein contained, such person or persons shall or may plead the general issue, and give this act and the special matter in evidence for his, her or their defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action, or be nonsuited, or judgment shall be given against him or them upon demurrer or otherwise, then such defendant or defendants shall have full costs to him or them awarded against such plaintiff or plaintiffs.

General issue.

XII. Provided always, and be it enacted by the authority aforesaid, That if any importer or proprietor of tobacco, that hath given security as aforesaid for the payment of the said duties in eighteen months, shall be desirous to discharge his bond or bonds, or any part thereof, in ready money, sooner than the expiration of the said eighteen months, he shall be abated upon such bond or bonds so much as the discount at the rate of seven per centum per annum shall amount to in proportion to the time unexpired.

Importer discharging his bond within the 18 months, to have a discount of 7 per cent. for the time.

XIII. Provided always, and be it further enacted by the authority aforesaid, That in case any tobacco shall happen to receive damage on board any ship or vessel by stress of weather at sea, or any damage by any ship or vessel's being forced on shore in any part of *Great Britain*, or if any unforeseen accidents should happen after the arrival of any ship or vessel in port, by the ship's bulging on an anchor, or by the lighter into which the tobacco is put in order to be laid on land, or by any such like accidents, whereby such tobacco shall receive damage, it shall and may be lawful to and for the commissioners or collectors, or other chief officers of his Majesty's customs, to allow and pay to the importer at the rate of one halfpenny for every pound of such tobacco, for which the importer shall refuse to pay the full duties, and which shall be cut off or separated from the sound

Allowance of one halfpenny per lb. for tobacco damaged at sea, &c.

To be separated and burnt.

No drawback for tobacco in package, except, &c.

8 lb. upon every hoghead containing 350 lb. allowed at scale.

Tobacco arriving after 1 May, 1723, and before 2 June, to be reckoned to be from 1 June.

No tobacco to be imported stript from the stalk or stem. Repealed by 2 Geo. 2. c. 9.

Officer not to search for stript tobacco after weighing, &c.

These duties how appropriated.

found in order to be burnt or otherwise publickly destroyed by the officers of his Majesty's customs, so as such allowance shall not exceed thirty shillings for all the tobacco damaged in any one single hoghead imported; any thing herein contained to the contrary notwithstanding.

XIV. Provided always, and it is hereby enacted by the authority aforesaid, That no drawback shall be allowed on any tobacco exported in any package, but only in casks, containing three hundred weight or more in each cask, except such tobacco as shall be cut or rolled; any thing herein contained to the contrary notwithstanding.

XV. *And whereas the allowances at the scale for draught upon every hoghead of tobacco imported have been uncertain*, be it enacted by the authority aforesaid, That from and after the first day of June, one thousand seven hundred and twenty three, there shall be allowed only at the scale eight pounds upon every hoghead that shall contain three hundred and fifty pounds of tobacco or more, which allowance shall not be deducted upon exportation.

XVI. *And whereas divers quantities of tobacco of the British plantations may happen to arrive before the first day of June, one thousand seven hundred and twenty three, and it being reasonable that the tobacco trade should be on an equal foot*, be it enacted by the authority aforesaid, That the time of importation of all such tobacco as shall arrive after the first day of May, one thousand seven hundred and twenty three, and on or before the second day of June, one thousand seven hundred and twenty three, and then remain unentered, shall be reckoned to be from and after the first day of June, one thousand seven hundred and twenty three, in like manner, as if the masters of such ships or vessels had made report of their several loadings on the said second day of June; and the importers or proprietors of such tobacco shall pay or secure the duties, and have and enjoy the several allowances and discounts, and be entitled to draw back the duties, as fully and in like manner, as if the said tobacco had been imported, and the masters of the ships had made their respective reports of their loadings on the said second day of June; any law, custom or usage to the contrary notwithstanding.

XVII. And be it enacted by the authority aforesaid, That from and after the first day of June, in the year of our Lord one thousand seven hundred and twenty four, no tobacco shall be imported into Great Britain stript from the stalk or stem; and in case any tobacco stript from the stalk or stem, shall be so imported after the said first day of June, the same shall be seized, and shall be liable to be searched for and forfeited by any officer of the customs, in the same manner as any other prohibited goods may, by the laws now in being, be searched for or seized; and all and every such penalties and forfeitures shall and may be recovered by information in the court of exchequer of England or Scotland respectively; one moiety thereof to the use of his Majesty, his heirs and successors, and the other moiety thereof to the use of the person or persons who shall seize and sue for the same.

XVIII. Provided nevertheless, and it is hereby declared, That nothing herein contained shall authorize or empower any officer of the customs, or other person, to search for any stript tobacco imported, after the same shall have been weighed by the proper officer, for the payment of the duties payable for the same; and where it shall happen there shall not be more than twenty pounds weight of stript tobacco in any one hoghead, the same shall not be subject or liable to be seized or forfeited by virtue of this act.

XIX. Provided always, and it is hereby declared and enacted by the authority aforesaid, That all the monies to arise of or for the duties of tobacco, under the regulation by this act prescribed (the necessary charges of management excepted) are and shall be appropriated and applied to such uses and purposes, and in such or the like proportions, and in such manner

as the duties on such tobacco were appropriated and would have been applicable, if this act had not been made, under such penalties and forfeitures for diverting or misapplying any of the said monies, as in the like case or cases might have been inflicted by any former act or acts of parliament; for diverting or misapplying any money arising by the duties on tobacco therein mentioned; any thing herein contained to the contrary notwithstanding.

XX. And be it declared and enacted by the authority aforesaid, That no drawback shall be allowed for any tobacco-stalks or stems exported by themselves, when they have been or shall be separated from the rest of the leaf; any law to the contrary notwithstanding.

No drawback for tobacco-stalks exported.

Anno nono

GEORGE I. Regis.

C A P. XXVI.

An act to prevent his Majesty's subjects from subscribing or being concerned in encouraging or promoting any subscription for an East India company in the Austrian Netherlands; and for the better securing the lawful trade of his Majesty's subjects to and from the East Indies.

WHEREAS several acts and statutes have been heretofore made and provided by parliament, for the securing to the united company of merchants of England trading to the East Indies the sole trade to and from the East Indies, and other places beyond the Cape of Good Hope, in the said acts, some or one of them, particularly mentioned and described, to the intent that the British nation might thereby have and enjoy the full fruits and advantages of so beneficial a trade; notwithstanding which acts, and the prohibitions, injunctions and penalties contained therein, several evil-minded persons (subjects of his Majesty) preferring their own lucre to the good of their native country, have not only in their private capacities secretly and illegally traded to and from the East Indies, and with the pirates infesting those seas, but have also openly, and in defiance of the laws of this kingdom, under foreign commissions, fitted out and loaded many great and defensible ships for voyages to the East Indies, and have corrupted several British sailors to serve on board such ships for such voyages; and of late, with design totally to elude the good and wholesome laws made to prevent such practices as aforesaid, have subscribed, contributed to, or promoted the raising, establishing, and carrying on a foreign company, under a foreign charter, for carrying on an East India trade from the Austrian Netherlands, taking and providing for themselves shares and proportions in the stock or capital of such company, with design to engage others of his Majesty's subjects, as well as themselves, to be concerned in the same undertaking, by which perfidious and unwarrantable practices the trade of this kingdom is diverted, the revenue diminished, and the treasure thereof exhausted: to prevent therefore such wicked practices, and more effectually to secure the said East India trade to his Majesty's subjects for the future, according to the laws now in being; be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That if at any time or times, from and after the four and twentieth day of June, in the year of our Lord one thousand seven hundred and twenty three, any person or persons whatsoever, subject or subjects of his Majesty, his heirs or successors, shall contribute or subscribe to, or encourage or promote the raising, establishing, or carrying on any foreign company, society, or corporation, trading, trafficking, or adventuring, or hereafter to trade, traffick, or adventure, from any part or parts of or in the Austrian Netherlands, in, to, or from the East Indies,

After 24 June, 1723, none of his Majesty's subjects shall subscribe to, or be concerned in promoting an East India company in the Austrian Netherlands,

on forfeiture
of their stock
in such foreign
society, and
treble value.

Forfeiture,
how to be di-
vided.

Attorney-ge-
neral to pro-
secute.

Common in-
formers, how
to prosecute,
&c.

Indies, or places aforesaid, or shall be interested or concerned in his, her, or their name or names, or in the name or names of any other person or persons whatsoever, or otherwise howsoever, in any part or share of or in the capital, principal stock or actions of any such foreign company, society, or corporation as aforesaid, or shall make any payments in money, or by bills of exchange, remittances, or otherwise, to, for, or towards the raising, supporting, sustaining, encouraging, or promoting such foreign company, society, or corporation, or the trade or traffick thereof, or shall subscribe, contribute to, encourage or promote the raising, establishing, or carrying on any other foreign company or companies hereafter to be raised, formed, or erected, for trading or dealing to the *East Indies* or parts aforesaid, or shall become interested in, or entitled unto, any share in the stock or capital of such last mentioned company or companies, every such person and persons so offending shall forfeit all his, her, and their interest, share, proportion, and concern in the capital, principal stock or actions of any such foreign company, society, or corporation as aforesaid, together with treble the value thereof; one third part thereof to the use of his Majesty, his heirs and successors, and the remaining two third parts thereof to the use of the said united company, if they shall inform, sue, or prosecute for the same; or otherwise, one third part of such two thirds shall be to the use of such person or persons as shall inform or sue for the same, such informer or prosecutor first taking such directions and consent as hereafter is mentioned for that purpose; and the said penalties shall and may be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, wager of law, or protection shall be allowed, nor any more than one imparlance.

II. Provided nevertheless, and it is hereby further enacted and declared by the authority aforesaid, That it shall and may be lawful to and for his Majesty's attorney general for the time being, of his own authority, or at the relation of the said united company, and to and for the said united company, to file or exhibit a bill or bills of complaint in his Majesty's high court of chancery, or court of exchequer, against any person or persons who shall have subscribed, contributed to, encouraged or promoted, or any ways become interested or concerned in the raising, establishing, or carrying on any such foreign company, society, or corporation as aforesaid, or the stock, capital, trade or traffick thereof, for the discovery of such his, her, and their offence, remitting or waiving in every such bill, the said forfeiture of the treble value of the offender's stock, interest, share, proportion, and concern, in the principal stock or actions of any such foreign company, society, or corporation, and insisting only on the single value thereof, and thereupon such person and persons shall answer the said bill or bills, and not plead or demur to the discovery thereby sought, and in such case the single value only of such interest, share, proportion, and concern, shall be decreed to be paid by such offender or offenders, one third part whereof shall be yielded and paid to his Majesty, his heirs and successors, and the remaining two third parts thereof to the use of the said united company.

III. Provided also nevertheless, and it is hereby further enacted and declared by the authority aforesaid, That if before any suit or prosecution shall be commenced for the recovery of the penalties aforesaid, either by his Majesty's attorney general, or the said united company, any common informer or informers shall go to the court of directors of the said united company, and make known to them the offence committed, and his or their intentions to sue or prosecute for the same at law, and if instead thereof the said court of directors shall elect to have the suit or prosecution brought or commenced by bill or bills of complaint, to be filed or exhibited in his Majesty's said courts of chancery or exchequer, then, and in every such case, there shall be yielded and paid to such common informer or informers, one third part of the remaining two third parts of the single value of the said

said interest and concern, when recovered; but if the said court of directors shall elect to have the suit or prosecution commenced for the penalties or forfeitures by information or action of debt at law, then the said informer or informers shall and may accordingly sue and prosecute for the same at law, and the said information or action shall be proceeded upon, and shall not be discontinued or determined, but by and with the consent of the said united company, or their court of directors.

IV. And for the more effectual discovery of the interest, share, proportion, or concern of any of his Majesty's subjects, of or in the capital, principal or stock of any such foreign company, society, or corporation as aforesaid, it is hereby further enacted by the authority aforesaid, That if any person or persons, subject or subjects of his Majesty whatsoever, shall have accepted of any trust or trusts, or shall know of any interest, share, part, proportion, or concern, which any of his Majesty's subjects shall have or be entitled to in any such foreign company, society, or corporation as aforesaid, and shall not within six months next after his, her, or their accepting such trust, or coming to the knowledge of such interest, share, proportion, or concern as aforesaid, truly discover and disclose in writing the same to the said united company, or their court of directors for the time being, every person so offending shall forfeit treble the value of the interest, share, proportion, or concern so accepted in trust, or so known, and not discovered as aforesaid; one moiety thereof to his Majesty, his heirs and successors, and the other moiety thereof to him or them who shall sue for the same, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, or wager of law shall be allowed, nor any more than one imparlance; or otherwise, such offender and offenders shall, at the discretion of the court where the prosecution is commenced, suffer imprisonment by the space of one whole year, without bail or mainprize.

Subjects accepting such shares, &c. in trust, not discovering in six months, forfeit treble value,

or imprisoned for a year.

V. And be it further enacted by the authority aforesaid, That every person who shall, within the time above limited for that purpose, voluntarily come to the court of directors of the said united company, and make a true discovery in writing of the interest, share, part, proportion, or concern of any of his Majesty's subjects in the capital, principal, or stock of any such foreign company, society, or corporation as aforesaid, then every such person, making such discovery, shall have and receive, out of the forfeitures arising or to arise upon or by virtue of this act, by, from, and out of the estate or estates of such person and persons so interested or concerned in any such foreign company, society, or corporation as aforesaid, one moiety or half-part of the clear amount of such forfeitures; and the court, in which the prosecution against such offender or offenders shall be commenced, shall have full power and authority, and are hereby directed to award to the person making such discovery, such reward as aforesaid.

Persons within the time limited discovering, to have a moiety of the forfeitures.

VI. And it is hereby further enacted by the authority aforesaid, That if any person or persons, subject or subjects to his Majesty, his heirs or successors, (other than such as are lawfully authorized thereunto) shall at any time or times from and after the four and twentieth day of *June*, in the year of our Lord one thousand seven hundred and twenty four, go, sail, or repair to, or be, or be found in or at the *East Indies*, or any the places aforesaid, every person and persons so offending, are, and are hereby declared to be guilty of a high crime and misdemeanor, and shall and may be prosecuted for the same in any of his Majesty's courts of record at *Westminster*, wherein no essoin, wager of law, or protection shall be allowed, nor any more than one imparlance; and such person and persons so offending, being convicted thereof, shall be liable to such corporal punishment or imprisonment, or to such fine, as the court where such prosecution shall be commenced shall think fit; one moiety of such fine to be to the use of his Majesty, his heirs

Subjects (except lawfully authorized) going to the *East Indies*, guilty of a misdemeanor.

Penalty.

and successors, and the other moiety thereof to him or them that shall inform and sue for the same.

Offenders may
be seized;

and commit-
ted till securi-
ty, &c.

A *capias* in
the first pro-
cess may issue
on bills filed
for any of
these offences.

Offenders to
give bail by
natural-born
subjects.

Offences a-
gainst this act,
and the other
acts here enu-
merated, may
be laid in
London or
Middlesex:
9 & 10 W. 3.
c. 44.
5 Geo. 1. c. 21.

7 Geo. 1.
stat. 1. c. 21.

This act, and
5 Geo. 1. c. 21.
and 7 Geo. 1.
stat. 1. c. 21.
publick acts.

Act 5 Geo. 1.
continued for
seven years,
&c.

VII. And it is hereby further enacted by the authority aforesaid, That all and every person and persons so offending, shall and may be seized and brought to *England*, and it shall and may be lawful to and for any one or more of his Majesty's justices of the peace, and they are hereby authorized and required to commit all and every such person and persons to the next county gaol, there to remain until sufficient security be given by natural-born subjects or denizens, to appear in the court where such suit or prosecution shall be commenced or depending, to answer the same, and not to go or depart out of court, or out of this kingdom, without the leave of the said court.

VIII. And to the intent that this act, and the laws heretofore made for encouraging, settling, and securing, or for better securing the lawful trade of his Majesty's subjects to and from the *East Indies* and parts aforesaid, may more effectually be put in execution; be it further enacted by the authority aforesaid, That a *capias* in the first process shall and may issue upon any bill, plaint, indictment, or information, commenced, found, filed, or prosecuted for, upon, or by reason of any the offences mentioned in this act, or in any other act or acts made for the encouraging, settling, securing, or better securing the lawful trade of his Majesty's subjects to and from the *East Indies* and parts aforesaid, or for preventing all or any unlawful trade thereto or therefrom; which *capias* shall specify the sum of the penalty sued for; and such offender and offenders shall be obliged to give sufficient bail or security by natural-born subjects or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the court, out of which such *capias* shall issue at the day of return of such writ, to answer such suit or prosecution; and shall likewise, at the time of such appearing, give sufficient bail or security by such persons as aforesaid, in the said court, to answer and pay all the forfeitures and penalties incurred for such offence and offences, in case he, she, or they shall be convicted thereof, or to yield his, her, or their body or bodies to prison.

IX. And it is hereby further enacted by the authority aforesaid, That all and every the offence and offences committed or done against this act, or against one act made in the ninth year of the reign of his late majesty King *William*, intituled, *An act for raising a sum, not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*; or against one other act made in the fifth year of the reign of his present Majesty, intituled, *An act for the better securing the lawful trade of his Majesty's subjects to and from the East Indies; and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions*; or against one other act made in the seventh year of the reign of his present Majesty, intituled, *An act for the further preventing his Majesty's subjects from trading to the East Indies under foreign commissions; and for encouraging and further securing the lawful trade thereto; and for further regulating the pilots of Dover, Deal, and the isle of Thanet*; shall and may, from and after the fourteenth day of *June*, in the year of our Lord one thousand seven hundred and twenty three, be laid or alledged to be in the city of *London* or county of *Middlesex*, at the pleasure of the informer or prosecutor.

X. And it is hereby further enacted by the authority aforesaid, That this act, and also the said acts made in the fifth and seventh years of his said present Majesty's reign, in all and every the clauses, articles, and parts thereof, shall be and be deemed, construed, and adjudged to be publick acts, to all intents and purposes whatsoever: and furthermore, that the said act made in the fifth year of his said Majesty's reign, shall stand, continue, and be in full force and virtue for seven years, to be computed from the five and twentieth day of *March*, one thousand seven hundred and twenty three, and from

from thence to the end of the then next session of parliament, and no longer; any thing therein contained to the contrary thereof in any wise notwithstanding.

XI. And it is hereby further enacted by the authority aforesaid; That in case the said united company shall first inform, sue, or prosecute for any of the offences committed contrary to all or any the laws or statutes made for encouraging, settling, or securing to the said company the lawful trade to and from the *East Indies*, or for preventing any unlawful trade thereto or therefrom, that then the part, share, and proportion of the penalties and forfeitures otherwise given or appointed, in and by any of the said acts, to any other person or persons that should sue or inform for the same, shall devolve upon, and be to the use of the said united company; although such information, suit, or prosecution be commenced by the said company after the time limited by law for the suit, prosecution, or information of the common informer is elapsed.

XII. Provided always, That if any suit or prosecution shall be commenced upon or by virtue of any of the aforesaid former act or acts, then, and in such case, the offender or offenders shall not be sued or prosecuted upon this act, or any branch or article thereof, except such suit or prosecution be by bill or bills of complaint in the said courts of chancery or exchequer.

Farther continued by
20 Geo. 2.
c. 47.

If the company first inform, the part of the forfeitures shall devolve upon them.

If suit be commenced on the former acts, offenders not to be sued on this act, except by bill of complaint.

Anno decimo

GEORGE II. I. Regis.

C A P. X.

An act for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate, and cocoa paste imported; and for granting certain inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee, tea, and cocoa nuts imported; and for granting relief to Robert Dalzell, late earl of Carnwath.

MAY it please your most excellent Majesty, Whereas by an act of parliament made in the sixth year of the reign of his late majesty King William, (of glorious memory) intituled, An act for granting to his Majesty several additional duties upon coffee, tea, chocolate and spices, towards satisfaction of the debts due for transport service for the reduction of Ireland, several additional and other duties and impositions herein-after mentioned were granted to his Majesty for and upon coffee, cocoa nuts, chocolate, cocoa paste, and tea, which should be imported into the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, at any time after the first day of May, in the year of our Lord one thousand six hundred and ninety five, and before the second day of May, in the year of our Lord one thousand six hundred and ninety eight, and above all duties before that time payable for the same at the custom-house; that is to say, For every hundred weight of coffee imported as aforesaid, accounting one hundred and twelve pounds to the hundred, fifty six shillings of lawful English money: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any the plantations belonging to the crown of England, fifty six shillings: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any other country or place from whence they may by law be imported, four pounds and four shillings of like lawful English money: for every pound of chocolate ready made, imported as aforesaid, one shilling: for every pound of cocoa paste, imported as aforesaid, two shillings: for every pound of tea regularly imported as aforesaid, from whence the same might have been lawfully imported before the making that act, one shilling: for every pound of

Recital of granting several additional duties for terms, and of making them perpetual, but subject to redemption.
6 & 7 W. 3.
c. 7.

3 & 4 Ann.
c. 4.

7 Ann. c. 7.

10 Ann. c. 26.
sect. 32.

of tea imported as aforesaid, from Holland or any other country, not the place of its growth or usual shipping, two shillings and sixpence per pound weight; and so proportionably for any greater or lesser quantity of any of the commodities imported as aforesaid, respectively. And whereas by an act of parliament made in the third year of the reign of her late majesty Queen Anne, intituled, An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spices, and pictures, and upon hawkers, pedlars, and petty chapmen, and upon mullins; and for granting new duties upon several of the said commodities, and also upon callicoes, china ware, and drugs, several new and additional rates and sums of money herein-after mentioned were granted to her said Majesty, her heirs and successors, for and upon all and all manner of coffee, cocoa nuts, chocolate, cocoa paste, and tea, which should be imported into the kingdom of England, dominion of Wales, and town of Berwick upon Tweed, at any time or times after the first day of February, one thousand seven hundred and four, and before the twenty fourth day of June, one thousand seven hundred and ten, over and above all duties and additional duties before that time payable for the same, or any of them, by any other law then in force, and over and above the duties herein-before mentioned, the new and additional rates and sums of money following; that is to say, For every hundred weight of coffee imported as aforesaid, accounting one hundred and twelve pounds to the hundred, fifty six shillings of lawful English money: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any the plantations belonging to the crown of England, fifty six shillings: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any other country or place from whence they may by law be imported, four pounds and four shillings of like lawful English money: for every pound of chocolate ready made and imported as aforesaid, one shilling: for every pound of cocoa paste imported as aforesaid, two shillings: for every pound of tea regularly imported as aforesaid, from whence the same might lawfully have been imported before the making of the said act of the sixth year of his said late Majesty's reign, one shilling: for every pound of tea imported as aforesaid from Holland or any other country, not the place of its growth or usual shipping, two shillings and sixpence; and so proportionably for any greater or lesser quantity of any the commodities imported as aforesaid, respectively: which said several rates and duties herein-before particularly mentioned were, by several acts of parliament, continued and made payable to her said Majesty, her heirs and successors, to the twenty fourth day of June, one thousand seven hundred and fourteen. And whereas by an act of parliament made in the seventh year of the reign of her said late majesty Queen Anne, intituled, An act for enlarging the capital stock of the bank of England, and for raising further supply to her Majesty, for the service of the year one thousand seven hundred and nine, all the said several rates and duties upon coffee, cocoa nuts, chocolate, cocoa paste, and tea, herein-before particularly mentioned, which should be imported or brought into Great Britain from and after the twenty third day of June, one thousand seven hundred and fourteen, should be paid and payable to her said Majesty, her heirs and successors for ever, for the purposes in the said last mentioned act expressed, subject nevertheless to the proviso or condition of redemption in the same act contained relating thereto. And whereas by an act made in the tenth year of the reign of her said late majesty Queen Anne, among other things for laying additional duties upon hides and skins, vellum and parchment, and new duties on starch, coffee, tea, drugs, gilt and silver wire, several new rates and duties upon all coffee and tea which should be imported or brought into Great Britain, at any time or times within or during the term of thirty years, to be reckoned from the seventeenth day of June, one thousand seven hundred and twelve, over and above all other customs, subsidies, and duties imposed upon or payable for the same; that is to say, For all coffee imported as aforesaid, twelve pence for every pound weight averdupois, and proportionably for any greater or lesser quantity: for all kinds of tea imported from any place or places within the limits of the charter granted to the East India company, two

lings for every such pound weight; and for all kinds of tea imported from any other place or places, five shillings for every such pound weight, and proportionably for greater or lesser quantities of tea. And whereas by an act made in the third year of your Majesty's reign, amongst other things, for redeeming the duties and revenues which were settled to pay off principal and interest on the orders made forth on four lottery-acts passed in the ninth and tenth years of her said late Majesty's reign, the said last mentioned rates and duties upon coffee and tea are continued and made payable to your Majesty, your heirs and successors for ever, for the purposes in the same act prescribed and directed, subject to such provisos and powers of redemption, as are in and by the same act contained and prescribed of and concerning the same, as by the said several acts, relation being had to them respectively, more at large may appear. And whereas the duties now subsisting upon coffee, tea, cocoa nuts, chocolate, and cocoa paste, are or may be very much lessened, not only by the clandestine importation thereof from parts beyond the seas, but also by the fraudulent relanding of the same after the same have been exported from this kingdom for foreign parts, and the duties thereupon drawn back, without paying any duties for the same, contrary to the true intent and meaning of the several acts relating to the said duties, and to the ruin of the fair traders in the said commodities: for remedy whereof, and for the more effectual securing a revenue to your Majesty, to arise by the said coffee, tea, cocoa nuts, chocolate, and cocoa paste, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do most humbly beseech your Majesty, that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fourth day of June, one thousand seven hundred and twenty four, the several duties upon coffee and tea, granted (by the said act of parliament made in the sixth year of the reign of his said late majesty King William the Third, and by the said act of parliament made in the third year of the reign of her said late majesty Queen Anne, and by the said act of parliament made in the tenth year of the reign of her said late majesty Queen Anne) for several terms of years in the said respective acts mentioned, and which have been since continued by several acts of parliament, and made perpetual, (subject to redemption by parliament as aforesaid;) and the several duties upon cocoa nuts, granted (by the said act of the sixth year of the reign of his said late majesty King William, and by the said act of the third year of the reign of her said late majesty Queen Anne) for several terms of years in the same respective acts mentioned, and which have been since continued by several acts of parliament, and made perpetual, (subject to redemption by parliament as aforesaid) shall cease, determine, and be no longer paid or payable; any thing in the before mentioned acts to the contrary thereof in any wise notwithstanding.

3 Geo. 1. c. 7.

Reasons for repealing the additional duty, and granting inland duties instead thereof.

From 24 June, 1724, the said former additional duties to cease, &c. 6 W. 3. c. 7. 3 & 4 Ann. c. 4. 10 Ann. c. 26.

6 W. 3. c. 7.

II. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and twenty four, no chocolate ready made, or cocoa paste, shall be imported or brought into Great Britain from any part or parts beyond the seas, upon pain of forfeiting all such chocolate ready made and cocoa paste, which shall be so brought in contrary to the true intent and meaning of this act, together with double the value thereof, and the bags, casks, boxes, and other package wherein the same shall be contained.

After 24 June, 1724, no chocolate ready made, or cocoa paste to be imported, on pain of being forfeited.

XIV. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and twenty four, no coffee, tea, cocoa nuts, or chocolate, shall be sold, uttered, or exposed to sale, either by wholesale or retail, but when the same shall be in some or one of the said warehouses, storehouses, rooms, shops, cellars, vaults, or other places so entered as aforesaid, or in some or one of the warehouses to be approved of by the commissioners of his Majesty's customs for the

No coffee, &c. to be sold or exposed to sale, but in places entered,

on pain of
forfeiting all
such coffee,
and the treble
value.

For coffee,
&c. exceeding
the weight of
six pounds
sold in such
entred places,
officer to give
a certificate.

Any quantity
exceeding the
weight of six
pounds carry-
ing without
such permit or
certificate, is
forfeited.

The time to
be limited by
the officer for
such permit
or certificate
to be in force.

After 24 June,
1724, coffee,
tea, and cocoa
nuts import-
ed, to be en-
tered at the
custom-house,
and put into a
warehouse
provided by
the importer,
and approved
by commis-
sioners of cus-
toms,

the keeping of coffee, tea, and cocoa nuts, in pursuance of this act, upon pain of forfeiting all such coffee, tea, cocoa nuts, and chocolate, which shall be so sold, uttered, or exposed to sale, when the same shall be in any other place or places than those entered or approved as aforesaid, and treble the value thereof, together with the canisters, bags, jars, tubs, boxes, casks, and other vessels or package whatsoever containing the same.

XV. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of *June*, one thousand seven hundred and twenty four, where any such coffee, tea, cocoa nuts, or chocolate, shall be sold in any of the said entered places in any quantity above the weight of six pounds, the officer or officers for the inland duties hereby set and imposed, of the respective divisions or places where the same shall be so sold, shall be obliged, and are hereby required from time to time, upon request of the seller or sellers thereof, without fee or reward, to give to the respective buyer or buyers thereof certificates in writing, signed by the respective officer or officers, expressing the quantities so sold, and the name and names of the respective buyers and sellers thereof; and that the duties by this act granted on such coffee, tea, or chocolate so sold, have been paid, or that such cocoa nuts have been duly entered with the officer or officers of his Majesty's customs, or that the same have been condemned as forfeited, or were part of such stock in hand as aforesaid; which certificate shall be left with the officer or officers for the said duties of the respective divisions, to which the same is or are intended to be carried, to satisfy the said officers that no duties are to be answered for the same, that the seizing thereof may be prevented.

XVI. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of *June*, one thousand seven hundred and twenty four, no coffee, tea, cocoa nuts, or chocolate, exceeding the quantity of six pounds weight, shall be removed or carried from any part of this kingdom, by land or by water, without a permit or certificate, signed by one or more of the officers for the said inland duties hereby set and imposed, signifying and certifying the names and places of abode of the buyer and seller, and expressing the quantity and species of the commodity so permitted or certified for, and that his Majesty's inland duties chargeable by this act upon coffee, tea, and chocolate, have been duly paid and satisfied, or that the cocoa nuts have been duly entered as aforesaid, or that the same have been condemned as forfeited, or were part of such stock in hand as aforesaid, upon pain of forfeiting the coffee, tea, cocoa nuts, or chocolate, which shall be found carrying from one place to another without such permit or certificate, together with the canisters, bags, jars, tubs, boxes, casks, and other vessels or package whatsoever containing the same; which permit or certificate shall be left with the officer of the division to which the same shall be carried, to prevent the seizure thereof; in which permits or certificates the officers, who grant the same, shall express and limit the time for which the same shall continue in force.

XXVI. And for the better securing the inland duties by this act granted upon coffee and tea sold to be consumed in this kingdom, and upon chocolate which shall be made and sold in *Great Britain*, by wholesale or retail, and to the intent that the same may not be too burthensome on the importers of such coffee and tea as shall be exported to parts beyond the seas; it is hereby provided and enacted by the authority aforesaid, That from and after the said four and twentieth day of *June*, one thousand seven hundred and twenty four, all such coffee, tea, and cocoa nuts, as shall be imported into the kingdom of *Great Britain* from any foreign parts, upon the entry thereof at the custom-house, and paying or securing the several subsidies and additional imposts which shall then remain due thereon, shall be forthwith carried or put into such warehouse or warehouses as shall be for that purpose provided at the charge of the respective importer or importers of such coffee, tea, and cocoa nuts, and shall be approved of by the commissioners of his Ma-
jesty

His Majesty's customs, or the major part of them for the time being; and the said importer or importers thereof shall have power to garble and separate in such warehouses such coffee and cocoa nuts, as hath been usual, to make it merchantable; and the said coffee, tea, and cocoa nuts so brought into such warehouse or warehouses, shall not be taken or carried out thence upon any account whatsoever, other than as is herein-after mentioned; that is to say, Such of the said coffee and tea as shall be sold to be consumed in *Great Britain*, shall be delivered out of such warehouse or warehouses, upon payment of his Majesty's duties payable by this act for the same coffee and tea in manner following; that is to say, the importer or proprietor, or such person or persons as shall be appointed by him or her, shall for such coffee and tea which shall remain in such warehouse or warehouses within the cities of *London* or *Westminster*, or the weekly bills of mortality, make an entry with the receiver or collector of the said inland duties within the cities of *London* or *Westminster*, who shall be appointed to receive the same, of so much coffee or tea as he or she intends to take out of such warehouse, and pay down in ready money to such receiver or collector the respective inland duties by this act granted, amounting in the whole to two shillings for every pound weight of coffee, and four shillings for every pound weight of tea: and in all other places of *Great Britain* the importer or proprietor, or such person or persons as shall be appointed by him or her, shall make such entries at the office for the said inland duties as shall be appointed for that purpose, which shall be nearest to such warehouse or warehouses appointed as aforesaid, and pay down the said inland duties to the collector appointed to receive the same, and upon producing a warrant or warrants, certificate or certificates, signed by such respective collector or receiver (certifying that he has received the said inland duties by this act granted) to the respective warehouse-keeper or warehouse-keepers, such warehouse-keeper or warehouse-keepers shall deliver out of such warehouse or warehouses so much coffee or tea, intended for home consumption, as shall be mentioned or expressed in such warrant or warrants, certificate or certificates respectively, to have paid the said inland duties; and the respective warehouse-keeper and warehouse-keepers are thereupon to give to such importers or proprietors a permit or certificate to accompany such coffee or tea so delivered out, which permit or certificate shall be also signed by an officer attending the said warehouse or warehouses, who shall be appointed by the said commissioners for the said inland duties, or the major part of them, to prevent the seizing thereof; and as to such cocoa nuts as shall remain in such warehouse or warehouses, and shall be intended to be taken out of the same, in order to be made into chocolate in this kingdom, an entry thereof shall be first made by the importer or proprietor, or such person or persons as he or she shall appoint, with the respective receiver or collector appointed to receive or collect the said inland duties, as a charge upon such importer or proprietor, and also on the buyer of the same, which said receiver or collector respectively, shall certify such entry to the respective warehouse-keeper or warehouse-keepers; and upon such certificate the quantity of cocoa nuts mentioned therein, shall be delivered out of such warehouse or warehouses accordingly, with a permit or certificate, signed by the officer for the said inland duties at such warehouse, to be delivered to the officer of the said inland duties by this act granted, of the division or place to which such cocoa nuts are intended to be carried, to the intent that the same officer may take the same into stock; and as to such part of the said coffee, tea, and cocoa nuts, as shall be intended for exportation to parts beyond the seas, the same shall be delivered out of such warehouse or warehouses unto the importers, or such buyers or other persons as such importers shall appoint in that behalf, upon sufficient security to be first given to his Majesty, his heirs and successors, which security the commissioners of the customs for the time being, or such officer or officers of the customs as they, or the major part of them shall from

of and for such part of such coffee and tea as is sold to be consumed in *Great Britain*.

An entry to be made.

The inland duties to be paid down.

On producing to the warehouse-keeper a warrant or certificate of having received the inland duties, such warehouse-keeper to deliver out so much, and to give a permit for so much.

As to cocoa nuts intended to be made into chocolate in this kingdom, the like method to be observed.

Such part of such coffee, tea, and cocoa nuts in such warehouses as is intended to be exported,

is to be delivered out upon sufficient security to export and not reland the same.

Such securities to be discharged on certificate.

Coffee, tea, or cocoa nuts imported, not so entered and brought to such warehouse, and the package thereof, and horses employed in carrying thereof, may be seized.

Upon disputes of paying or not paying duties, the proof to lie on the claimer.

Every warehouse keeper to keep a book for entering all brought in and all carried out, and to transmit accounts.

At the end of every six months, or sooner, if required.

from time to time appoint, are hereby required and impowered to take, that the same, and every part thereof, shall be exported, and not relanded in *Great Britain*, which said securities shall be discharged without fee or reward, upon certificate returned or produced to the commissioners of the customs, or such officer or officers as aforesaid, under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known *British* merchants then being at such place or places, that such coffee, tea, or cocoa nuts were there landed, or upon proof by credible persons, that such coffee, tea, or cocoa nuts were taken by enemies, or perished in the seas, the examination and proof thereof being left to the judgment of the said commissioners of the customs for the time being.

XXVII. And, for preventing all clandestine importing or bringing in of coffee, tea, or cocoa nuts into this kingdom of *Great Britain*, be it further enacted by the authority aforesaid, That if any person or persons, bodies politick or corporate, from and after the said four and twentieth day of *June*, one thousand seven hundred and twenty four, shall import or bring any coffee, tea, or cocoa nuts (which ought to be secured in such warehouse as aforesaid) into *Great Britain*, and shall not make due entries thereof, and bring the same into the said warehouse or warehouses as aforesaid, the same shall be and is hereby adjudged to be clandestinely run, and unlawfully imported, and the same shall and may be seized by any officer or officers of the customs, or for the said inland duties hereby granted; and such person or persons, or bodies politick or corporate offending therein, shall forfeit and lose all the coffee, tea, and cocoa nuts so clandestinely run, or unlawfully imported, together with the canisters, bags, casks, or other vessels or things containing the same, and the horses, carts, and other carriages made use of in the carrying of the same.

XXVIII. Provided always, and it is hereby further enacted by the authority aforesaid, That if any dispute shall arise whether the customs or inland duties payable for any coffee or tea, or the customs for any cocoa nuts, which shall be seized in pursuance of this act, have been duly paid, or that the same or any part thereof have been condemned as forfeited, the proof thereof shall lie upon the owner or claimer thereof, or the person or persons on whom the same shall be found, and not on the officer.

XXIX. And, for preventing the clandestine carrying the said coffee, tea, or cocoa nuts out of the said warehouses, be it enacted by the authority aforesaid, That the keeper or keepers of the said warehouse and warehouses who shall be appointed by the commissioners of his Majesty's customs, and the person or persons, who shall be appointed by the commissioners of the said inland duties granted by this act to attend the said respective warehouses shall each of them keep one or more book or books, wherein they shall respectively and separately fairly enter in writing an exact, particular, and true account of all coffee, tea, and cocoa nuts, which from time to time shall be brought into and carried out of the respective warehouse or warehouses to which he or they shall respectively belong, and the days and times when the same shall be so brought in and carried out, and how much thereof was delivered out to be consumed and spent in *Great Britain*, and how much for exportation, and the names of the respective person or persons to whom or for whose use the same was delivered out, and shall at the end of every six months, or oftner, if required, transmit in writing an account thereof upon oath to the respective commissioners of the customs, and for the said inland duties hereby granted for the time being, under whom they respectively serve, together with an exact account of how much shall be remaining in the respective warehouse or warehouses to which they respectively belong, and the said commissioners of the customs, and the commissioners for the said inland duties, severally and respectively are hereby required and enjoined, within one month after the same shall be respectively transmitted to them as aforesaid, to appoint one or more person or persons to inspect the said respective

respective book or books, warehouse or warehouses, and to examine the same accounts, and if upon examination it shall appear that any of the said coffee, tea, or cocoa nuts, were delivered out otherwise than as aforesaid, or before payment of his Majesty's inland duties for such of the said coffee and tea as shall have been sold to be consumed in *Great Britain*, or giving such security as aforesaid for such of the said coffee or tea which shall be delivered out for exportation as aforesaid, then the warehouse-keeper or warehouse-keepers, and officer or officers respectively offending therein, shall not only be disabled to hold or enjoy any publick office or employment, but shall also forfeit and lose, for every such offence, the sum of one hundred pounds.

XXX. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the proprietor or proprietors of the said coffee, tea, or cocoa nuts, so to be lodged in any such warehouse or warehouses as aforesaid, to affix one lock to every such warehouse, the key of which shall remain in the custody of such proprietor or proprietors, and to and for the officer or officers to be appointed by the said commissioners for the said inland duties to attend such warehouse or warehouses, to affix one other lock upon every such warehouse or warehouses, the key whereof to remain in the custody of the said officer for the said inland duties; and the said proprietor and proprietors shall and may, in the presence of the said warehouse-keeper or warehouse-keepers, and officer or officers appointed for the said inland duties, (who are hereby obliged to attend at all reasonable times for that purpose) view, sort, and receive out of the said warehouse or warehouses, the said coffee, tea, or cocoa nuts, or any part thereof, in manner following; that is to say, such of the said coffee or tea which shall be sold to be consumed in *Great Britain*, upon paying the inland duties hereby charged thereon, to the persons and in the manner herein before prescribed; and such of the said cocoa nuts as are intended to be made into chocolate in *Great Britain*, upon making an entry thereof in the manner before prescribed, and giving permits and certificates as is before directed; and such of the said coffee, tea, and cocoa nuts as shall be sold for exportation, upon giving such security as is before in that behalf expressed.

XL. And be it enacted by the authority aforesaid, That if, from and after the said twenty fourth day of *June*, one thousand seven hundred and twenty four, any person or persons whatsoever shall assault, resist, oppose, molest, obstruct, or hinder any officer or officers of the customs, or for the duties by this act granted, in the due seizing or securing of any coffee, tea, cocoa nuts or chocolate which by any officer or officers of the customs, or for the duties hereby granted, shall or may be seized by virtue or in pursuance of this or any other act or acts now in force, or hereafter to be made, or shall by force or violence rescue, or shall cause to be rescued, any of the said commodities after the same shall have been seized by such officer or officers as aforesaid, or shall attempt or endeavour so to do, or after such seizure shall stove, break, or otherwise destroy or damage any vessels or package, wherein the same shall be contained, all and every the party or parties so offending shall, for every such offence, forfeit and lose the sum of fifty pounds.

XLI. And it is hereby further enacted by the authority aforesaid, That all fines and penalties, and all forfeitures, as well specifick as pecuniary, relating to the inland duties by this act imposed, or to the commodities hereby prohibited to be imported, or to any seizures made in pursuance of this act, shall be sued for, levied, and recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, and forfeiture is or may be recovered or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, for any thing done in that part of *Great Britain* called *England*, or the court of Exchequer at *Edinburgh*, for any thing done in that part of *Great Britain* called *Scotland*;

If upon examining such accounts, it shall appear, that any such coffee, &c. has been unduly delivered out, such warehouse-keeper to be incapable of any office, and to forfeit 100l.

Proprietor of such coffee, and such warehouse-keeper, each to have a lock and key.

Warehouse-keeper to attend at reasonable times.

For assaulting, &c. officer, &c. or for rescuing, destroying, or damaging coffee, &c. seized.

Penalty 50l.

All penalties and forfeitures, as well specifick as pecuniary, to be sued for, &c. as by the laws of excise,

one moiety to
the crown, the
other to the
informers.

and that one moiety of every such fine, penalty, and forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety thereof to him or them that shall seize, inform, and sue for the same.

General issue.

Treble costs.

The old subsidy on imported tea, to be according to the reduced value.

Imported coffee rated at 7l. per hundred weight, cocoa nuts at 50s. per hundred weight.

The former customs still remaining on coffee, tea, and cocoa nuts, to be still paid, &c. according to the former acts.

XLIV. And it is hereby enacted by the authority aforesaid, That if any person or persons shall be sued, molested, or prosecuted, for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence in his defence, and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action, or be nonsuited, or judgment shall be given against him upon demurrer or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff.

XLVII. And whereas by law the several subsidies and additional impost, payable upon tea imported from any place within the limits of the East India company's charter, are to be computed according to the gross price at which such tea is publicly sold by auction or inch of candle, after the deduction of the customs, and other duties payable thereon to his Majesty at importation, and other deductions, be it enacted by the authority aforesaid, That all tea imported or to be imported as aforesaid, shall, from and after the said twenty fourth day of June, one thousand seven hundred and twenty four, pay the old subsidy of twelve pence in the pound, granted by an act of parliament made in the twelfth year of the reign of his late majesty King Charles the Second, according to the reduced value thereof, after the deductions before mentioned, and the several other subsidies and additional impost upon tea are to be paid on the importation thereof, according to such reduced value proportionably; any thing herein contained to the contrary in any wise notwithstanding.

XLVIII. And whereas the several subsidies and additional impost upon coffee and cocoa nuts imported, are by law charged according to the value at which such coffee and cocoa nuts are sworn by the importers, which by experience has been found to be very unequal, some persons valuing the same at far lower prices than others, to the detriment of the revenue, and the discouragement of fair traders: for remedy thereof for the future, be it enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and twenty four, all coffee imported shall be rated at seven pounds, for every hundred weight, containing one hundred and twelve pounds, and all cocoa nuts imported shall be rated at fifty shillings for every hundred weight, containing one hundred and twelve pounds; and the subsidy of twelve pence in the pound, by the said act of the twelfth year of the reign of his said late majesty King Charles the Second, shall be paid according to such respective rates of seven pounds and fifty shillings, and the further subsidy, the one third and two third subsidies, and additional impost, shall be paid according to such rates respectively, and not according to the value sworn; any law, custom, or usage to the contrary thereof in any wise notwithstanding.

XLIX. And whereas, over and above the inland duties by this act charged upon coffee and tea imported, and upon chocolate made in this kingdom, the several duties hereafter mentioned are by law still payable at the custom-house upon and for coffee, tea, and cocoon nuts imported, that is to say, the old subsidy, the new subsidy, the one third and the two third subsidies, and the additional impost; be it enacted by the authority aforesaid, That the said several subsidies and additional impost, shall be paid or secured, and shall be raised, levied, and collected, in such manner and form, and by such ways and means, and under such penalties and forfeitures, with such discounts, allowances, and drawbacks as are mentioned and expressed in the several acts of parliament which granted or continued the said respective subsidies and additional impost; and all powers, penalties, provisions, articles, and clauses therein contained, shall continue and be of full force and effect, and shall be applied, practised, and executed, for the raising, levying, collecting, securing, abating, in

ing and paying the said respective duties, as fully and effectually to all intents and purposes, as the same might and ought to have been in case this act had never been made; any thing herein contained to the contrary notwithstanding.

L. Provided nevertheless, and it is hereby further enacted and declared by the authority aforesaid, That nothing in this act contained shall give or grant, or extend, or be construed to give or grant any power, authority or licence to any person or persons whatsoever, to import any tea into any of his Majesty's dominions, but such only as could by law import the same, and in such manner as the same could be lawfully imported before the making of this act; any thing herein contained to the contrary thereof in any wise notwithstanding.

Not to give any new powers to import tea.

Anno decimo

G E O R G I I I. Regis.

C A P. XI.

An act to prevent multiplicity of prosecutions upon an act made in the eleventh and twelfth years of the reign of his late majesty King William the Third, intituled, An act for the more effectual employing the poor, by encouraging the manufactures of this kingdom.

WHEREAS by an act made in the eleventh and twelfth years of the reign of his late majesty King William the Third of glorious memory, intituled, An act for the more effectual employing the poor, by encouraging the manufactures of this kingdom, it is, amongst other things enacted, That all wrought silks, bengals, and stuffs mixed with silk or Herba of the manufacture of Persia, China, or East-India, and all callicoes painted, dyed, printed or stained there, whether the same shall be mixed, sewed or made up together for sale, with any other goods or materials, or otherwise, which from and after the twenty ninth day of September one thousand seven hundred and one, shall be found in any house, shop or warehouse, or other place whatsoever (other than in such warehouses, as shall be approved of by the commissioners of his Majesty's customs) shall be forfeited, and subject and liable to be searched for and seized; in which said act it is provided, that the powers therein shall not extend to any such silks, bengals, stuffs or callicoes which shall have been made up and used in any sort of apparel or furniture before the said twenty ninth day of September one thousand seven hundred and one: and whereas several persons have, since the said twenty ninth day of September one thousand seven hundred and one, inadvertently made up and used the said prohibited goods in furniture and household-stuff, believing the act extended to apparel only, and thereby have subjected themselves to the penalties of the said act: for remedy whereof, and preventing the numberless prosecutions that might happen from such inadvertency, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said recited act, or any thing therein contained, shall not extend to any silks, bengals or stuffs mixed with silk or Herba, or painted, dyed, printed or stained callicoes, manufactured in Persia, China or East-India, which were made up, or used in furniture or household-stuff before the twenty fifth day of December one thousand seven hundred and twenty two; any thing in the said recited act, or any other act or acts of parliament to the contrary notwithstanding.

Act 11 W. 3. c. 10. not to extend to India silks, &c. made up in furniture before 25 Dec. 1722.

Anno

Anno decimo

GEORGE II. I. Regis.

C A P. XVII.

An act for continuing acts for preventing theft and rapine upon the Northern borders of England; and for better regulating of pilots; and for regulating the price and assize of bread; and for better encouragement of the making of sail-cloth in Great Britain.

A^d 8 Ann.
c. 18. to re-
gulate the
price of bread,
continued for
seven years,
&c.
1 Geo. 1. stat.
2. c. 26.

5 Geo. 1. c. 25.

A^d 12 Ann.
stat. 1. c. 16.
For encourag-
ing of fail-
cloth, conti-
nued for seven
years, &c.
20 Geo. 2.
c. 45.

SECT. **A**ND be it further enacted by the authority aforesaid, That an
III. **A**ct passed in the eighth year of the reign of her late Ma-
jesty Queen Anne, intituled, *An act to regulate the price and assize of bread,*
together with such alterations, as were made in and by an act passed in the
first year of his present Majesty's reign, intituled, *An act for continuing se-*
veral laws therein mentioned relating to coals, hemp and flax, Irish and Scotch
linen, and the assize of bread; and for giving power to adjourn the quarter-
sessions for the county of Anglesea, for the purposes therein mentioned, which by
an act made in the fifth year of his present Majesty's reign, intituled, *An*
act for continuing an act made in the eighth year of the reign of the late Queen
Anne, to regulate the price and assize of bread; and for continuing the act of
the twelfth year of her said late Majesty's reign, for the better encouragement of
the making of sail-cloth in Great Britain, was continued, and is now near ex-
piring, shall be further continued, from the expiration thereof for seven
years, and from thence to the end of the then next session of parliament.

IV. And be it further enacted by the authority aforesaid, That the said
act made in the twelfth year of her said late Majesty's reign, for the better
encouragement of the making of failcloth in Great Britain, which by the
said last recited act of the fifth year of his present Majesty's reign, was
continued for the term of seven years, and from thence to the end of the
next session of parliament, be further continued, and shall remain in full
force for the term of seven years, and from thence to the end of the then
next session of parliament.

Anno undecimo

GEORGE II. I. Regis.

C A P. VII.

*An act for rating such unrated goods and merchandizes as are usually imported
into this kingdom, and pay a duty ad valorem upon the oath of the importer
and for ascertaining the value of all goods and merchandizes not inserted in
the former or present book of rates; and for repealing certain duties upon
drugs and rags; and for continuing the duty upon apples; and for ascertain-
ing the method of admeasuring of pictures imported.*

Most gracious Sovereign,

12 Car. 2. c. 4.

WHEREAS by the act of tonnage and poundage made in the twelfth
year of the reign of King Charles the Second, a subsidy called poundage
was laid upon all manner of goods and merchandizes of every merchant, natural
born subject, denizen and alien, to be brought into this realm, or any the
minions to the same belonging, by way of merchandize, of the value of every

twenty shillings of the same goods and merchandizes, according to the several and particular rates and values of the same goods and merchandizes, as the same are particularly and respectively rated and valued in the book of rates therein mentioned and referred unto (subscribed with the hand of Sir Harbottle Grimstone, baronet, then speaker of the house of commons) twelve pence, and so after that rate; in which book of rates it is provided, That if there should happen to be brought into this realm any goods liable to the payment of custom and subsidy, which either were omitted in the said book, or were not then used to be brought in, or by reason of the great diversity of the value of some goods could not be rated; that in such case every customer or collector for the time being should levy the said custom and subsidy of poundage according to the value and price of such goods, to be affirmed upon the oath of the merchant in the presence of the customer, collector, comptroller and surveyor, or any two of them: and whereas a further subsidy of poundage of twelve pence in the pound, was granted to his majesty King William the Third (of glorious memory) for his life, by an act made in the ninth year of his reign, upon all goods and merchandizes imported (except such as are therein excepted) which further subsidy was again granted to her late majesty Queen Anne for her life, by an act made in the first year of her reign; and the said further subsidy was again granted to his present Majesty for his life (which God long preserve) by an act made in the first year of his Majesty's reign, with the like provision with respect to any goods imported that were not rated in the said book of rates, as was made touching the like goods liable to the first mentioned subsidy of twelve pence in the pound, granted by the said act made in the twelfth year of King Charles the Second: and whereas by act made in the second year of her said late Majesty another subsidy of poundage was granted upon all goods and merchandizes imported (except as therein is excepted) commonly called the one third subsidy; and by an act passed in the third year of her said late Majesty another subsidy of poundage was granted upon all goods and merchandizes imported (except as therein is excepted) commonly called the two thirds subsidy; which said several subsidies of one third and two thirds are, by the respective acts which granted and continued the same, to be paid in proportion to the said further subsidy granted by the said act of the ninth year of the reign of King William the Third, and since continued during his present Majesty's life as aforesaid: and whereas by an act made in second year of the reign of their late majesties King William and Queen Mary, an imposition (commonly called the old impost) was laid on several goods and merchandizes therein mentioned, and it is provided, That where any duties upon goods and merchandizes therein granted are to be levied according to the value of the same, where such goods or merchandizes are particularly rated in the said book of rates, the value shall be understood and taken according to such rate, and where they are not particularly rated, the value shall be taken by and according to the oath of the importer, and not otherwise (the duties imposed by the said act not to be reckoned into the value of the same:) and whereas by an act made in the fourth year of the reign of their said late Majesties, an additional impost was laid upon several goods and merchandizes therein mentioned according as the same stood rated in the said book of rates, and also upon all goods and merchandizes imported not particularly rated in the said book of rates, paying duty at value, five pounds for every one hundred pounds value thereof, to be affirmed upon the oath of the importer according to the direction of the said book of rates (except mum, and such goods and merchandizes as were particularly charged by the said act of the fourth year of their said late majesties, or by the said act of the second year of their said late Majesties reign:) and whereas by an act made in the seventh year of the reign of his late majesty King William the Third, an additional duty of twenty five pounds per centum ad valorem was laid upon all goods of the growth, product or manufacture of France imported (other than those particularly rated) to be raised, levied, collected and paid by such rules, means and ways as are mentioned in the said act of tonnage and poundage made in the twelfth year of his said late majesty King Charles

9 W. 3. c. 23.

1 Ann. stat. 1. c. 7.

1 Geo. 1. stat. 2. c. 12.

12 Car. 2. c. 4.

2 Ann. c. 9.

3 Ann. c. 5.

9 W. 3. c. 23.

2 W. & M. sess. 2. c. 4.

4 W. & M. c. 5.

7 W. 3. c. 20.

12 Car. 2. c. 4.

3 Ann. c. 9.

Charles the Second: and whereas by an act made in the third year of the reign of her said late majesty Queen Anne, a further duty was granted after the rate of four pounds for every one hundred pounds value, for and upon all unrated drugs (dying drugs excepted) that should be imported from any parts or places (other than the East-Indies, Persia, China, and other parts within the limits of the charters granted to the East-India company) and that the values of such unrated drugs should be affirmed by the oaths of the importers of such drugs respectively; all which acts, which granted the said several subsidies, commonly called the old subsidy, the one third subsidy and two thirds subsidy (except the said further subsidy, which is granted to his Majesty during his life) as also the said impositions, additional duty on French goods, and the farther duty upon unrated drugs, are by several subsequent acts of parliament continued for ever, subject to redemption by parliament: and whereas it has been found by experience, that the values of the several sorts of goods usually imported, and not rated in the said book of rates, which are sworn to or affirmed by the importers, according to which the said subsidies and other duties are to be paid, have been very unequal, some persons greatly undervaluing the same, to the detriment of the revenue and discouragement of the fair traders: now (for remedying the abuses aforesaid, and for putting trade on a more equal foot) we your faithful commons in parliament assembled do beseech your Majesty, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the several provisions and clauses contained in the said recited acts and book of rates before mentioned, for ascertaining the value of goods or merchandizes imported according to the oaths or affirmations of the importers, so far as the same relate to the particular goods and merchandizes mentioned and expressed in a certain book of rates herein after mentioned and referred unto, shall, from and after the five and twentieth day of March one thousand seven hundred and twenty-five, be and are hereby repealed and made void.

Provisions for rating goods ad valorem repealed after 25 March 1725.

In lieu thereof, the old subsidy to be paid according to the additional book of rates signed by Spencer Compton, esq; speaker.

12 Car. 2. c. 4.

II. And be it further enacted by the authority aforesaid, That in lieu of the said former rates and duties *ad valorem*, repealed by this act, there shall, from and after the said five and twentieth day of March one thousand seven hundred and twenty five, be payable and paid for the said old subsidy the several rates and duties mentioned and expressed in one book of rates, intituled, *An additional book of rates of goods and merchandizes usually imported and not particularly rated in the book of rates referred to in the act of tonnage and poundage, made in the twelfth year of the reign of King Charles the Second, with rules, orders and regulations, signed by the right honourable Spencer Compton, esquire, speaker of the honourable house of commons*, the said rates and duties to be paid upon importation of the said goods and merchandizes respectively into any port or place within this kingdom, and so in proportion for any greater or lesser quantity; which said last mentioned book of rates, composed and agreed on by your Majesty's said commons, and every article, rule and clause therein contained, shall be and remain, during the continuance of the said first recited act of tonnage and poundage, of full force, and shall be put in execution as fully and effectually to all intents and purposes, as if the same were particularly inserted in the body of this present act.

Goods liable to the further subsidy, &c. to pay according to the values in the said book of rates.

III. And be it further enacted by the authority aforesaid, That in all cases where any of the said goods or merchandizes mentioned in the said book of rates are by law subject or liable to the payment of the said further subsidy, the one third subsidy, the two thirds subsidy, the old impost, the additional impost, the additional duty on French goods, and the further duty on unrated drugs, or any of them, according to the respective values set thereon for the said old subsidy, or in proportion thereto, the same shall, from and after the said five and twentieth day of March one thousand seven hundred

hundred and twenty five, be paid proportionably according to the particular value set thereon in the said book of rates last mentioned for the old subsidy aforesaid, and not according to the oath or affirmation of the importer; any thing in the respective acts which granted the said duties, or in any other acts to the contrary notwithstanding.

IV. *And whereas by an act made in the tenth year of the reign of her said late majesty Queen Anne (for laying several duties upon all sope and paper made in Great Britain, or imported into the same, and for other purposes therein mentioned) a new duty, after the rate of twenty pounds for every one hundred pounds of the true and real value, was laid upon all paper, white or brown, or of any other colour or kind whatsoever, which should be imported or brought into this kingdom (not being particularly charged in that act) and by another act made in the twelfth year of the reign of her said late Majesty, a further new duty, after the rate of ten pounds for every one hundred pounds of the true and real value, was laid on the like sorts of unrated paper imported, the said values of such paper in the two acts last mentioned to be taken to be so much as such imported kinds are really worth to be sold at the port of importation, without any abatement for the duties charged by the said acts, or any former acts, the said new duties, so payable ad valorem, to be received and levied upon the oath or affirmation of the merchant or importer; which said acts are by subsequent acts continued for ever, subject to redemption by parliament: be it further enacted by the authority aforesaid, That from and after the said five and twentieth day of March one thousand seven hundred and twenty five the said several acts of parliament made in the tenth and twelfth years of the reign of her said late Majesty, so far as they relate to the levying the said respective new duties of twenty pounds per centum, and ten pounds per centum, on all paper, white or brown, or of any other colour, imported, not particularly charged in the said acts, according to such valuations thereof upon the oath or affirmation of the merchant or importer, shall be and are hereby repealed, and instead thereof the said new duties of twenty pounds per centum and ten pounds per centum, so payable ad valorem, shall be answered, levied and paid to his Majesty, his heirs and successors, over and above the subsidies and other duties on unrated paper, for and towards the fund granted by the said acts of the tenth and twelfth years of her said late Majesty, and during the continuance thereof, according to the respective rates and values for and upon the several kinds and sorts of unrated paper mentioned and expressed in a certain book of rates before-mentioned, signed by the right honourable Spencer Compton, esquire, speaker of the honourable house of commons, and so in proportion for any greater or lesser quantity, as fully and effectually as if the said rates and values, and the clauses and rules relating thereunto, were inserted in the body of this present act; any thing in the said acts of the tenth and twelfth years of her said late Majesty, or in any other acts to the contrary notwithstanding.*

10 Ann. c. 19.

12 Ann. ft. 2. c. 9.

Acts 10 & 12 Ann relating to unrated paper, repealed,

and such paper to pay according to the values in the said book of rates.

V. *And for the more equal payment of the said several duties upon unrated paper imported or brought into this kingdom from and after the five and twentieth day of March one thousand seven hundred and twenty five; be it enacted and declared by the authority aforesaid, That if any new sorts or kinds of paper shall be imported, which are not particularly valued or rated in the said respective books of rates, or in any act or acts of parliament, such paper or papers shall pay the several and respective duties that are charged thereon according to the values and rates of those sorts or kinds of papers, which are nearest above in size and goodness to the several sorts or kinds of papers valued or rated in the said respective books of rates, or by this or any former act or acts of parliament, without any distinctions of country or place from whence the same shall be imported; any law, custom or usage to the contrary notwithstanding.*

New sorts of paper imported, to pay according to the values of those nearest above in size and goodness.

VI. And

How the several subsidies on unrated goods are to be raised.

VI. And be it enacted and declared by the authority aforesaid, That the several subsidies, impositions, duties, new duties, and further new duties upon the said several sorts of unrated goods, shall be paid or secured, and shall be raised, levied and collected in such manner and form, and by such ways and means, and under such penalties and forfeitures, and with such discounts, allowances and drawbacks as are mentioned and expressed in the several acts of parliament which granted or continued the same respectively; and all powers, penalties, provisions, articles and clauses therein contained (except in such cases where any alteration is by this act made) shall continue in full force and effect during the continuance of the said respective subsidies, impositions and other duties, and new duties, and shall be applied, practised and executed for the raising, levying, collecting, securing, answering, paying and appropriating the said respective subsidies, impositions and other duties according to the true intent and meaning of this present act, as fully and effectually to all intents and purposes, as if the said clauses, matters and things (except as aforesaid) had been again repeated in the body of this present act; any law, custom or usage to the contrary notwithstanding.

How goods not rated in the books of rates are to pay.

VII. *And whereas it may happen that several goods and merchandizes may be imported, which are omitted to be rated in either of the said books of rates;* be it enacted by the authority aforesaid, That in such case the value and price of such goods and merchandizes shall be ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller and surveyor, or any two of them, and the old subsidy, and other duties which are payable in proportion to the said old subsidy, are to be paid according to such value and price.

Proper officer may examine goods paying ad valorem, and if not valued to the true price,

may warehouse the goods for the use of the crown,

and to pay to the importer the value sworn to, with the customs paid, and 10 l. per cent. over.

VIII. And the better to prevent frauds to the revenue, and that all merchants may be upon a more equal foot in trade, be it enacted by the authority aforesaid, That it shall and may be lawful for the collector and comptroller, or other proper officers of the customs, to open, view and examine such goods and merchandizes paying duty *ad valorem*, and compare the same with the value and price thereof so sworn to or affirmed; and if upon such view and examination it shall appear, that such goods or merchandizes are not valued by such oath or affirmation according to the true value and price thereof, according to the true intent and meaning of this or any other act or acts of parliament, that then and in such case the importer or proprietor shall, on demand made in writing by the customer or collector, and comptroller of the port where such goods or merchandizes are entred, deliver or cause to be delivered all such goods and merchandizes into his Majesty's warehouse at the port of importation, for the use and benefit of the crown; and upon such delivery the customer or collector of such port, with the privity of the comptroller, shall, out of any money in his hands, arising by customs or other duties belonging to the crown, pay to such importer or proprietor the value of such goods and merchandizes so sworn to or affirmed for the said old subsidy as aforesaid, together with an addition of the customs and other duties paid for such goods, and of ten pounds *per centum* over and above the value thereof, taking a receipt for the same from such importer or proprietor, in full satisfaction for the said goods, as if they had been regularly sold; and the respective commissioners of the customs shall cause the said goods to be fairly and publickly sold for the best advantage; and out of the produce thereof the money so paid or advanced as aforesaid shall be repaid to such collector, to be replaced to such funds from whence he borrowed the same, and the overplus (if any) shall be paid into his Majesty's exchequer towards the sinking fund; any law, custom or usage to the contrary in any wise notwithstanding.

10 Ann. c. 26. sect. 32.

IX. *And whereas by an act made in the tenth year of her said late Majesty Queen Anne, (for laying additional duties on hides and skins, vellum and parchment)*

ment, and new duties on starch, coffee, tea, and drugs, and for other purposes therein mentioned) a duty was granted after the rate of twenty pounds for every one hundred pounds of the true and real value of all kinds of drugs imported, (dying drugs imported from foreign parts, and turpentine imported from the British plantations excepted) over and above all other customs, subsidies, and duties imposed upon or payable for the same: And whereas it has been found by experience, that the laying the said additional duty of twenty pounds per centum on the said drugs has not answered the intention thereof, the said duty being so excessive high, that the fair merchant cannot import the said drugs, which gives opportunity to run the same clandestinely, to the prejudice of the revenue, be it therefore enacted by the authority aforesaid, That the said additional duty of twenty pounds per centum upon drugs, payable by virtue of the said last mentioned act, shall, from and after the five and twentieth day of March, one thousand seven hundred and twenty five, cease, determine, and be no longer payable; any thing in the said act, or in any other acts, to the contrary notwithstanding.

The additional duty 10 Ann. on drugs, to cease after 25 Mar. 1725.

X. And for the encouragement of the making of paper in this kingdom, be it further enacted by the authority aforesaid, That, from and after the five and twentieth day of March, one thousand seven hundred and twenty five, it shall and may be lawful to import into this kingdom any old rags, old ropes or junks, or old fishing nets, fit only for the making of paper or pastboard, without paying any subsidy, custom, imposition, or other duty for the same, so as a due entry be first made thereof in the custom-house belonging to the port into which the same shall be imported, in the same manner and form, expressing the quantities and qualities of the said goods as was used and practised before the making of this act, and so as the same be landed in the presence of the proper officer or officers appointed for that purpose; and on failure of such conditions such goods shall be liable to forfeiture, and shall and may be seized and prosecuted, and the value thereof divided, as if this act had never been made; any law, statute, usage, or provision to the contrary notwithstanding.

No duty on old rags imported.

XI. And whereas by an act of parliament made and passed in the eighth year of his present Majesty's reign, (for paying off and cancelling one million of Exchequer bills, and for other purposes therein mentioned) an additional duty of two shillings for every bushel was laid upon all apples imported after the feast day of the annunciation of the blessed Virgin Mary, one thousand seven hundred and twenty two, to continue during the term of three years, and until the end of the next session of parliament next following the said term of three years, which term being near expired, and it being found necessary to continue the same for a further term of years; be it enacted by the authority aforesaid, That the said additional duty of two shillings for every bushel of apples imported, shall be further continued, from and after the expiration of the term and time aforesaid, for and during the term of seven years; and the said act so made in the eighth year of his Majesty, and all powers, provisions, penalties, articles, and clauses therein contained, (for or concerning the said additional duty on apples imported) shall continue and be in force, and be applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said additional duty upon apples imported, as fully to all intents and purposes, as if all and every the clauses, matters, and things in the said act, so far as the same relates to the additional duty on apples imported, had been again repeated and enacted in the body of this present act; any thing in the said act, or in any other act, to the contrary notwithstanding.

8 Geo. 1. c. 10. Additional duty on apples imported, continued for seven years. Revised 10 Geo. 2. c. 27.

XII. And whereas by an act of parliament made and passed in the eighth year of his Majesty's reign, it is (amongst other things) enacted, That, from and after the feast day of the annunciation of the blessed Virgin Mary, one thousand seven hundred and twenty two, there shall be paid and payable to his Majesty, his heirs and successors, for all pictures which shall be imported into Great Britain, the certain duties following, according to the respective dimensions of such pictures; that is to say, For every picture of four feet square or upwards, or of any

Clause for ascertaining the method of admeasuring pictures imported. 8 Geo. 1. c. 20.

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dimensions which being reduced will produce a square of four feet or upwards, the sum of three pounds; for every picture of two feet square, and under four feet square, the sum of forty shillings; and for every picture under two feet square, the sum of twenty shillings: and whereas some doubts have arisen as to the reducing pictures to the said several squares of four feet and two feet; for obviating and preventing such doubts for the future, be it further enacted by the authority aforesaid, That all pictures, which from and after the five and twentieth day of March, one thousand seven hundred and twenty five, shall be imported into Great Britain, shall be measured and reduced to superficial measure, that is to say, every picture, which being reduced will produce a square of four feet or upwards, shall be a picture that shall contain sixteen superficial feet or upwards, and shall pay the said sum of three pounds; every picture of two feet square, and under four feet square, shall, when reduced, produce four superficial feet or upwards, and under sixteen superficial feet, and shall pay the said sum of forty shillings; and every picture under two feet square shall be a picture which, when reduced, shall produce less than four superficial feet, and shall pay the sum of twenty shillings; any thing in the said act of the eighth year of his Majesty's reign, or any other law, usage, or custom to the contrary thereof in any wise notwithstanding.

An ADDITIONAL BOOK of RATES of goods and merchandizes usually imported, and not particularly rated in the book of rates referred to in the act of tunnage and poundage, made in the twelfth year of the reign of King Charles the Second: with rules, orders, and regulations, signed by the right honourable Spencer Compton, esquire, speaker of the honourable house of commons.

Rates for the old
subsidy, instead
of the oath of
the importer.

		A			L. s. d.			
A	RCHELIA, or Spanish weed (for dyers use) the C. wt.	_____	_____	_____	}	0	18	4
	containing 112 lb.	_____	_____	_____		0	10	0
Ashes, called weed ashes, the C. wt. containing 112 lb.		_____	_____	_____		0	10	0
		B						
Babies jointed, the dozen	_____	_____	_____	_____		2	0	0
Bags, called runnet bags, the dozen	_____	_____	_____	_____		0	4	0
Balls for children, the small groce, containing 12 dozen	_____	_____	_____	_____		1	0	0
Bark of oak, the C. wt. containing 112 lb.	_____	_____	_____	_____		0	10	0
Beads	{ of jet, the pound	_____	_____	_____		0	5	0
	{ of horn, the small groce, containing 12 dozen	_____	_____	_____		0	5	0
Beer, called spruce beer, the barrel, containing 42 gallons	_____	_____	_____	_____		2	10	0
Binding for brooms, the C. wt. containing 112 lb.	_____	_____	_____	_____		0	16	8
Birds, vocat.	{ Singing birds, the dozen	_____	_____	_____		0	9	0
	{ Birds of all other sorts, not rated in the book of	_____	_____	_____	}	0	12	0
	{ rates, the dozen	_____	_____	_____		0	0	0
Bladders, the dozen	_____	_____	_____	_____		0	1	0
Botargo, the pound	_____	_____	_____	_____		0	3	
Bowls, or buckets of wood, the dozen	_____	_____	_____	_____		0	15	
Boxes, vocat.	{ Money boxes of wood, the small groce, containing	_____	_____	_____	}	0	5	
	{ 12 dozen	_____	_____	_____		0	5	
	{ Pill boxes, or boxes entered as such, of wood, the	_____	_____	_____		0	5	
	{ small groce, containing twelve dozen nests, each	_____	_____	_____		0	5	
	{ nest containing four boxes	_____	_____	_____				

Rates for the old
subsidy, instead
of the oath of
the importer.

	£.	s.	d.
Boxes, vocat. { Snuff boxes of wood, plain, the dozen —	0	10	0
{ Snuff boxes of horn, plain, the dozen —	1	0	0
{ Snuff boxes of ivory or tortoise-shell, the dozen —	2	0	0
Brass wrought, not rated in the book of rates, the pound —	0	1	4
Bread or bisket, the C. wt. containing 112 lb. —	0	6	8
Brooms, called flag brooms or whisk brooms, the dozen —	0	0	4

C

Cabinets of amber, the piece —	3	0	0
Calpins for fans, the dozen —	0	7	6
Calves velves to make rennet, the C. wt. containing 112 lb. —	1	0	0
Candles of wax, { Green, the pound —	0	1	0
{ White or yellow, the pound —	0	1	6
Canns of wood, the dozen —	0	3	4
Caps of cotton thread, the dozen —	0	6	8
Cases { for bottles, the piece, not exceeding 12 bottles —	0	3	4
{ for bottles, if above 12 bottles —	0	5	0
Cask empty, the ton —	1	10	0
Chairs matted, the dozen —	2	10	0
Coker nuts for cane-heads or cups, the thousand —	0	10	0
Copper ore, the C. wt. containing 112 lb. —	0	2	6
Copper, part wrought, as bars, rods, or ingots hammered or raised, the C. weight, containing 112 lb. —	6	0	0
Copper of all sorts fully wrought, not particularly rated in the book of rates, the C. wt. containing 112 lb. —	9	6	8
Corks ready made, the groce, containing 12 dozen —	0	1	8
Cucumbers pickled, the gallon —	0	2	6

D

Down, the pound —	0	1	6
Adeps Ursi, the pound —	0	2	0
Ambra liquida, the pound —	0	8	0
Aqua fortis (for dyers use) the bottle, containing four gallons —	2	5	0
Auriculæ Judæ, the pound —	0	1	0
Baccæ Alkakengi, the pound —	0	1	0
Balsamum Copaiva, the pound —	0	2	6
Barbadoes tar, the pound —	0	0	3
Bitumen Judaicum, the pound —	0	0	6
Capita Papaverum, the thousand —	0	5	0
Chamæpitys, the pound —	0	0	6
Chelæ Cancrorum, the pound —	0	0	3
Cinnibaris Nativa, not of the East India, the pound —	0	10	0
Colophonia the C. wt. containing 112 lb. —	0	10	0
Cornu Cervi Calcinatum, the pound —	0	0	8
Cornu Unicornu, each —	0	10	0
Cortex Elatheriæ, the C. wt. containing 112 lb. —	1	10	0
Cortex Limonum vel Aurantiorum, the pound —	0	0	6
Cortex Cariophyllorum, the pound —	0	0	6
Cortex Peruvianus, or Jesuits bark, the pound —	0	2	6
Cranium Humanum, each —	0	1	0
Cowitch, the pound —	0	1	0
Cranium of Tartar, (for dyers use) the C. wt. containing 112 lb. —	2	10	0
Dens Apri, the pound —	0	2	0
Dens Equi Marini, the pound —	0	2	0
Eboris Rasuræ, the pound —	0	0	2

Essence

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Rates for the old
subsidy, instead
of the oath of
the importer.

	£.	s.	d.
Essence of lemons, the pound	0	6	8
Fecchia Brugiata, the C. wt. containing 112 lb.	0	10	0
Flores Chamæmeli, the pound	0	0	6
Flores Meliloti, the pound	0	0	6
Granadilla Peruviana, the pound	0	4	0
Gummi Copal, the pound	0	0	10
Lapis Hibernicus, the C. wt. containing 112 lb.	1	0	0
Lapis Hyacinthi, the pound	0	4	0
Lapis Magnetis, the pound	0	1	0
Lapis Nephriticus, the pound	0	5	0
Lapis Ostiocola, the pound	0	0	6
Lapis Rubinus, the pound	0	1	0
Lapis Sapphirus, the pound	0	1	0
Lapis Smaragdus, the pound	0	1	0
Lapis Spongiz, the pound	0	1	0
Lapis Topagæ, the pound	0	1	0
Mother of pearl shells, not of East India, the pound	0	1	0
Oleum Annisi, the pound	0	5	0
Oleum Cariophyllorum, the pound	0	10	0
Oleum Carui, the pound	0	5	0
Oleum Cinnamomi, the ounce troy	0	5	0
Oleum Cimyni, the pound	0	4	0
Oleum Juniperi, the pound	0	2	0
Oleum Nucis Muscatæ liquidum, the pound	0	6	8
Oleum Origani, the pound	0	5	0
Oleum Palmæ, the C. wt. containing 112 lb.	1	0	0
Oleum Rhodii, the pound	2	10	0
Oleum Sassafræ, the pound	0	4	0
Oleum Thymæ, the pound	0	5	0
Oleum Vitrioli, the pound	0	1	0
Orange Jessamine, or other perfumed oils, not otherwise rated, the pound	0	5	0
Chymical oils, not otherwise rated, the pound	0	2	0
Pompholix, the pound	0	0	4
Rhinehorst, the C. wt. containing 112 lb.	1	0	0
Radix Bistortæ, the C. wt. containing 112 lb.	0	10	0
Radix Cassuminiar, not of the East India, the pound	0	5	0
Radix Enulæ Campanæ, the C. wt. containing 112 lb.	1	0	0
Radix Eringii, the pound	0	0	6
Radix Hypocistæ, the pound	0	6	8
Radix Mei Athamantici, the pound	0	0	6
Radix Phu, the pound	0	0	6
Radix Serpentariæ, the pound	0	2	6
Radix Tormentillæ, the C. wt. containing 112 lb.	0	10	0
Rezina Jalapii, the pound	0	10	0
Rezina Scamoniæ, the pound	0	10	0
Salop, not of the East India, the pound	0	1	0
Sal Prunellæ, the pound	0	0	6
Sal Succini, the pound	0	4	0
Sal Tamarisca, the pound	0	5	0
Sal Tartari, the pound	0	1	0
Sal Vitrioli, the pound	0	1	0
Sal Volatile Armoniaci, the pound	0	2	0
Sal Volatile Cornu Cervi, the pound	0	2	0
Saccharum Saturni, the pound	0	1	0

Sevum

Rates for the old
subsidy, instead
of the oath of
the importer.

Drugs, vocat.		£. s. d.		
	Sevum Cervinum, the pound	0	0	6
	Spiritus Cornu Cervi, the pound	0	2	0
	Spiritus Vitrioli, the pound	0	0	6
	Sulphur Vivum, the C. wt. containing 112 lb.	0	10	0
	Tartarum Vitriolatum, the pound	0	1	0
	Turpentine of Germany, or from any other place, not other- wise rated, the C. wt. containing 112 lb.	2	0	0
	Ungulae Aleis, the hundred hoofs	0	10	0

E

Earthen ware of all sorts (except India or China, not to be uttered or sold, and not otherwise rated) the pound wt. broken or whole		0	0	10
Edging for hats of caddas, the dozen		0	5	6
Enamel, the pound		0	4	0

F

Foils for fencers, the dozen		0	15	0
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G

Grocery, vocat.	Pimento of and from the British plantations, the pound	0	0	6
	Liquorish in powder, the C. wt. containing 112 lb.	2	0	0
	Plums dried, the pound	0	0	6
	Raisins of Alicant, Denia, and other raisins, not otherwise rated, the C. wt. containing 112 lb.	0	10	0
	Raisins of Lipra, or Belvadera, the C. wt. contain- ing 112 lb.	0	11	0
Perspective glassies,	Large, the piece not exceeding three feet in length	1	0	0
	Large, the piece exceeding three feet in length	2	0	0
	Small, the dozen	1	0	0
	Glass broken, the C. wt. containing 112 lb.	0	2	6
	Glovers clippings, the C. wt. containing 112 lb.	0	5	0
	Graves for dogs, the C. wt. containing 112 lb.	0	3	4

H

Hay, the load, containing 36 trusses, each truss being 56 pounds		2	0	0
Horns of cows or oxen, the hundred, containing five score		0	6	8
Horn tips, the hundred, containing five score		0	2	0
Hair, vocat.	Cow or ox hair the C. wt. containing 112 lb.	1	10	0
	Horse hair, the pound	0	2	6
	Human hair for perukes, the pound	0	6	8
Hoans, the hundred, containing five score		2	0	0

I

Iron of Ireland, and all other places, unwrought, not otherwise rated, the tun, containing 20 C. wt. each hundred containing 112 lb.		7	0	0
Iron ore, the tun, containing 20 C. wt. each hundred containing 112 lb.		0	10	0
Old bushel broken and old cast iron, the tun		2	10	0
Iron slit or hammered into rods, called rod iron, and iron drawn or hammered less than three fourths of an inch square, the C. wt. containing 112 lb.		1	0	0

8 U

Iron,

Rates for the old
subsidy, instead
of the oath of
the importer.

	£.	s.	d.
Iron, called pig iron, from the British plantations, the tun, con- taining 20 C. wt. each hundred containing 112 lb. ————	1	0	0
Iron wares manufactured, not otherwise rated, or not prohibited by law to be imported, the C. wt. containing 112 lb. ————	2	0	0
Juice of limes, the gallon ————	0	0	6

K

Kelp, the tun, containing 20 C. wt. each hundred containing 112 lb. ————	3	0	0
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L

Lard, the pound ————	0	0	3
Alexandria or Turkey linen, the ell ————	0	1	6
Borlapt, the ell ————	0	0	10
Damask and diaper napkinning and towelling, of the ma- nufacture of Russia, not exceeding half an English ell in breadth, the yard ————	0	0	4
Damask or diaper tabling, or napkinning and towelling of any place, (except Ireland and Russia) not otherwise rated, to be rated at the several rates of damask or diaper of Silesia making, in the book of rates. ————			
Neckcloths of Silesia, or any other country, (except India) the dozen ————	0	9	0
Oilcloth, the ell ————	0	1	0
Sailcloth, commonly called fail duck or Holland duck, from all places, (except from India) the C. containing 120 ells ————	5	0	0
Sheets old, the piece ————	0	1	6
Spanish or Portugal linen, the ell ————	0	1	4
Trillets, the ell ————	0	1	8

Linen, vocat.

M

Maps in frames, the map and frame ————	0	5	0
Matting { of Barbary or Portugal, the yard ————	0	1	6
{ of Holland, the yard ————	0	0	6
Leaf metal (except of leaf gold) the packet, containing 250 leaves ————	0	0	6
Metal prepared for battery, the C. wt. containing 112 lb. ————	6	0	0
Morels, the pound ————	0	4	0
Mum, the barrel, containing 42 gallons ————	2	10	0

N

Nuts, called chesnuts, the bushel ————	0	5	0
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O

Oil of hempseed, the tun, containing 252 gallons ————	20	0	0
Oil, called ordinary oil of olives, from any place, not otherwise rated, the tun, containing 252 gallons ————	32	0	0

P

Pails of wood, or kits of wood, the dozen ————	0	8	8
Painter's colours of all sorts, not otherwise rated, the pound ————	0	0	8
Paper, { Atlas ordinary ————			
vocat. { Genoa royal fine ————			
{ Genoa medium fine ————			
{ Fine Holland royal ————			
{ Medium Paper ————			
each ream ————	0	14	0

Second

Relating to the CUSTOMS.

723

Rates for the old
subsidy, instead
of the oath of
the importer.

		£.	s.	d.
Paper, vocat.	Second Genoa royal			
	Second Genoa medium			
	Second fine Holland royal	each ream	0	10
	Fine large post, weighing 15 pounds per ream and upwards			
	Cartridge paper			
	Ordinary elephant			
	Fine large post, weighing under 15 pounds per ream	each ream	0	7
	Chancery double			
	Ordinary royal	each ream	0	5

And the several sorts of unrated paper hereafter mentioned are
to pay the new duties of twenty per cent. and ten per cent. grant-
ed by the acts made in the tenth and twelfth years of her late ma-
jesty Queen Anne, according to the following rates, and not ac-
cording to the oath of the importer, viz.

Rates.

		£.	s.	d.
Paper, vocat.	Second writing imperial, the ream		2	15
	Second writing super royal, the ream		2	0
	Second writing royal, the ream		1	7
	Second writing medium, the ream		1	0
	Second fine Holland royal, the ream		0	10
	Blue paper for sugar bakers, the single ream		0	5
	Ordinary royal			
	Fine printing crown	each ream	0	5
	Fine printing fools cap			
	Brown cap			
	Second ordinary printing crown			
	Second ordinary printing fools cap			
	Ordinary pot	each ream	0	3
	Fine Genoa pot			
	Second Genoa pot			
	Brown paper, the bundle containing 40 quire		0	8
	Small post, the ream		0	7

Rates for the old
subsidy, instead
of the oath of
the importer.

Pears, the bushel		0	5	0
Pencils of all sorts, the groce, containing 12 dozen		0	10	0
Pewter old, the C. wt. containing 112 lb.		2	10	0
Pickles of all sorts, not otherwise rated, the gallon		0	2	6
Plat, called Bermudas plat for hats, the pound		0	0	6
Plate wrought of gold, the ounce		4	0	0
Platters of wood, the shock, containing sixty		0	10	0
Powder of brass for japanning, the ounce		0	0	6
Prints of paper (except of India or China) the piece		0	0	6

Quilting of all sorts, whether of linen, callico, or cotton, (not
of India or China) the yard

		0	5	0
Racket hoops, the dozen		0	1	6
Rennet, the gallon		0	0	8

Sausages

Rates for the old
subsidy, instead
of the oath of
the importer.

		£.	s.	d.
Seed, vocat.	Sausages or puddings of Bologna, or any other place, the pound	0	1	0
	Scale-boards, the C. wt. containing 112 lb.	0	3	4
	Scoops of wood, the dozen	0	3	4
	Clover seed, the C. wt. containing 112 lb.	0	10	0
	Cole seed, the quarter, containing 8 bushels	1	0	0
	Hemp seed, the last, containing ten quarters, each	1	0	0
	quarter containing 8 bushels	0	10	0
	Lucerne seed, the C. wt. containing 112 lb.	0	0	6
	Maw seed, the pound	0	16	0
	Millet seed, the C. wt. containing 112 lb.	1	5	0
	Shavings for hats, the C. wt. containing 112 lb.	0	1	8
	Sheeps guts dried to make whips, the groce, containing 12 dozen	3	10	0
	Silk wrought, flowered or mixed with gold or silver (except of India, Persia or China) the pound-weight, containing 16 ounces	0	1	0
	Coney-skins, the dozen	0	1	3
	Deer-skins Indian half dress'd, the pound-weight	0	0	8
Skins, vocat.	Dog-skins, undress'd, the piece	0	6	0
	Elk-skins dress'd or undress'd, the skin	0	5	0
	Fisher-skins, the piece	1	0	0
	Goat-skins in the hair, not otherwise rated, the dozen	0	0	4
	Hare-skins, the dozen	1	0	0
	Lamb-skins dress'd in allom, the hundred, containing 5 score	4	0	0
	Lamb-skins, dress'd in oil, the hundred, containing 5 score	0	10	0
	Lamb-skins skin dress'd, the hundred, containing 5 score	0	5	0
	Lamb-skins skin undress'd in the wool, the hundred, containing 6 score	0	10	0
	Lamb-skins undress'd in the wool, the hundred, containing 6 score	0	10	0
	Lions-skins, the piece	0	0	6
	Moose-skins, the piece	1	0	0
	Musquash, the skin	0	10	0
	Panther-skins, the piece	0	5	0
	Pelts of all sorts (except goat pelts) the hundred, containing 5 score	0	3	0
	Pelts of goats dress'd, the dozen	0	10	0
	Pelts of goats undress'd, the dozen	0	0	0
	Raccoons, the skin	0	1	0
	Shagreen-skins, the skin	0	5	0
	Sheep-skins dress'd, the dozen	0	2	0
	Swan-skins, the piece	0	10	0
	Tales or tips of sable, the piece	0	5	0
	Tyger-skins, the piece	0	5	0
	Vizer-skins, the piece	0	10	0
	Wood-shocks, the skin	0	10	0
Soap	Shovels of wood unshod, the dozen	0	1	0
	Shuttles for weavers, the dozen	0	6	0
	Skates of wood for sliding, shod, the dozen	1	0	0
	Slays for weavers, the dozen	3	0	0
	Snowting, the C. wt. containing 112 lb.	1	10	0
Soap	Hard of all sorts, not otherwise rated, the C. wt. containing 112 lb.	3	0	0
	Soft of all sorts, not otherwise rated, the C. wt. containing 112 lb.	1	10	0

Rates for the old
subsidy, instead
of the oath of
the importer.

	L.	s.	d.
Soapers waste, the ton, containing 20 C. wt. each C. contain- ing 112 lb. ————	0	10	0
Socks of thread or cotton, the dozen pair ————	0	6	8
Spelter of Germany, the C. wt. containing 112 lb. ————	2	10	0
Brandy of France, the ton, containing 252 gallons ————	30	0	0
Brandy of Spain, Portugal, or Italy, the ton, containing 252 gallons ————	15	0	0
Brandy of all other countries, not otherwise rated, the ton, containing 252 gallons ————	20	0	0
Citron-water, the gallon ————	1	0	0
Geneva, the gallon ————	0	1	0
Hungary water, the gallon ————	0	10	0
Rackee of Turkey, the gallon ————	0	5	0
Rosa solis, and all other cordial-waters, not otherwise rated, the gallon ————	0	10	0
Rum, the gallon ————	0	1	8
Visney from Turkey, the gallon ————	0	10	0
Usquebaugh, the gallon ————	0	10	0
Stockings of thread or cotton, the dozen ————	1	15	0
Grave-stones of marble, unpolished, the foot square super- ficial measure ————	0	0	4
Grave-stones of marble, polished, the foot square, super- ficial measure ————	0	0	8
Grave-stones of other stone, polished or unpolished, the foot square ————	0	0	1
Marble basins, tables, mortars, and all other polished mar- ble (except grave-stones and paving-stones polished) the foot square ————	0	1	0
Marble blocks, the solid foot ————	0	4	0
Marble paving-stones rough, the foot superficial measure ————	0	0	4
Marble paving-stones polished, the foot square, superficial measure ————	0	0	8
Paving-stones, not of marble, the foot square ————	0	0	1
Pibble-stones, the ton ————	1	0	0
Plates in frames, the dozen ————	0	3	4
Tables of slate, in frames, the piece ————	0	5	0
Tables of slate, without frames, the piece ————	0	1	8
Spinal fine, to make gauze, the pound ————	0	10	0
Spokes for cart-wheels, long, the thousand ————	6	0	0
Spokes for cart-wheels, short, the thousand ————	3	0	0
Swingles, the groce, containing 12 dozen ————	3	0	0
T			
Tails of cows, the hundred, containing five score ————	0	10	0
Tape open, the dozen pieces ————	0	2	6
Tea-tables { Lacked, with or without feet, (except of India or China) the piece ————	0	10	0
{ Unlacked (except of India or China) the piece ————	0	2	6
Ticking of Germany, or any other country, not otherwise rated, the piece, containing 36 yards ————	1	10	0
Tortoise shell, the pound ————	0	4	6
Truffles, the pound ————	0	8	0

Rates for the old
subsidy, instead
of the oath of
the importer.

		V		
Valonia, (for dyers use) the C. wt. containing 112 lb.	_____	L.	s.	d.
Vermachelli paste, the pound	_____	0	7	0
Vinelloes, the pound	_____	0	0	6
		1	10	0

		W		
Wafers, the pound	_____	0	1	8
Water, vocat.	Pymont water, and all other mineral or natural waters, not otherwise rated, the dozen bottles or flasks, each bottle or flask not exceeding 3 pints	0	6	8
	Pymont water, and all other mineral or natural waters, not otherwise rated, the dozen bottles or flasks, each bottle or flask exceeding 3 pints	0	9	0
	Spaw water, the basket, containing 150 flasks, not exceeding 3 pints each flask	4	0	0
Bay or mirtle wax, the pound	_____	0	0	6
Weld (for dyers use) the C. wt. containing 112 lb.	_____	0	5	0
Wheels for spinning, the piece	_____	0	1	6
Wood, vocat.	Anchor stocks, the piece	0	6	8
	Battens, 6 inches and an half wide, or under, the C. containing 120	1	5	0
	Beech boards, 2 inches thick, or under, the C. containing 120	4	0	0
	Beech plank, above 2 inches thick, the load, containing 50 foot	2	0	0
	Beech quarters, under 5 inches square, the C. containing 120	2	0	0
	Beech quarters, 5 inches square, and under 8 inches, the C. containing 120	5	0	0
	Box wood, the ton, containing 20 C. wt. each C. containing 112 lb.	8	0	0
	Deals from Russia, and all other countries not particularly rated, exceeding 20 foot in length, the hundred, containing 120	15	0	0
	Deals from Sweden, or any other country, of 20 feet in length or under, not otherwise rated, the hundred, containing 120	5	0	0
	Fire wood, the fathom	0	8	0
	Fir quarters, under 5 inches square, the C. containing 120	2	0	0
	Fir quarters, 5 inches square, and under 8 inches, the C. containing 120	5	0	0
	Handscops, the dozen	0	2	0
	Handspikes, the hundred, containing 120	1	0	0
	Kilderkin staves, the thousand, containing 120	0	2	6
	For shipping, 8 inches square and under, the C. containing 120	5	0	0
	Knees of Oak, For shipping, above 8 inches square, to pay as timber the load	1	10	0
	Small, for wherries, the hundred, containing 120	0	10	0
	Lath-wood, the fathom	2	0	0
	Mohogany timber or plank, the ton, containing 20 C. wt. each C. containing 112 lb.	8	0	0
Oak	Boards under 2 inches thick, and under 15 foot long, the hundred, containing 120	8	0	0
	Plank, the load, containing 50 foot solid	3	0	0
	Timber the load	1	10	0

Olive

Rates for the old
subsidy, instead
of the oath of
the importer.

		L.	s.	d.
Wood, vocat.	Olive wood, the ton, containing 20 C. wt. each C. contain- ing 112 lb. — — — — — }	10	0	0
	Pailing boards, the hundred, containing 120 — — — — — }	0	6	8
	Round wood, the hundred, containing 120 — — — — — }	2	0	0
	Wainscot boards of all sorts, the inch or foot, containing 12 foot in length, and 1 inch in thickness, and so in propor- tion in any greater or lesser length or thickness — — — — — }	0	1	6
	Wooden tubs, the dozen — — — — — }	0	1	6
	Ufers single, under 24 foot in length, the C. containing 120 — — — — — }	2	0	0
	Ufers double, of 24 foot in length and upwards, the C. containing 120 — — — — — }	5	0	0
	Nicarago wood the C. wt. containing 112 lb. — — — — — }	0	8	0
	Of all other sorts not otherwise rated, the C. wt. containing 112 lb. — — — — — }	0	10	0
	Wood for dy- ing, vocat. — — — — — }	0	0	6
	Coney wool, the pound — — — — — }	0	0	6
	Estridge wool imported in foreign-built ships, the C. wt. con- taining 112 lb. — — — — — }	1	8	0
	Hare's wool, the pound — — — — — }	0	0	3
	Sheep's wool from any other place than mentioned in the book of rates, the pound — — — — — }	0	0	3
	Wire of brass or copper, not otherwise rated, the C. wt. con- taining 112 lb. — — — — — }	6	10	0

Y

Wick yarn, the dozen pound — — — — — }	0	9	9
Worsted yarn, being two or more threads twisted or thrown, the pound — — — — — }	0	3	0
Yokes for oxen, the pair — — — — — }	0	1	0

Rules, orders, and regulations.

ANY of the rates aforesaid, or any thing contained in this additional book of rates, is not to extend to alter the method prescribed by law for ascertaining the values upon such unrated goods, wares and merchandizes imported, as are of the growth, product, or manufacture of the East-Indies, China, or other the parts within the limits of the charters granted to the united company of merchants of England trading to the East-Indies: Or,

To the charging any duty upon such sort of wood, plank or timber, wrought or unwrought, or any of the goods called lumber, which are to be imported, duty-free, by virtue of the act made in the eighth year of his present Majesty's reign, on the conditions therein mentioned, during the continuance of the said act: Or,

To the charging any duty upon such drugs, or other goods used in dying, which are to be imported duty-free, by virtue of another act made in the eighth year of his present Majesty's reign, on the conditions therein mentioned:

And whereas it may happen, that several goods and merchandizes may be imported, which are omitted to be rated in the book of rates made in the twelfth year of the reign of King Charles the Second, or in this additional book of rates, or in some particular act of parliament, in such case, the value and price of such goods and merchandizes for the old subsidy (other than of those of India, Persia, or China) shall be ascertained by the oath or affirmation of the merchant.

in the presence of the customer, collector, comptroller and surveyor, or any two of them; and the better to prevent frauds, and that all merchants may be upon an equal foot in trade, the collector and comptroller, or other proper officers of the customs, may open, view and examine such goods and merchandizes paying duty ad valorem, and compare the same with the value and price thereof so sworn to or affirmed; and if upon such view and examination it shall appear, that such goods or merchandizes are not valued by such oath or affirmation, according to the true value and price thereof, according to the true intent and meaning hereof, that then and in such case the importer or proprietor shall, on demand made in writing by the customer or collector and comptroller of the port where such goods or merchandizes are entered, deliver, or cause to be delivered, all such goods and merchandizes into his Majesty's warehouse at the port of importation, for the use and benefit of the crown; and, upon such delivery, the customer or collector of such port, with the privity of the comptroller, shall, out of any money in the hands of such customer or collector, arising by customs or other duties belonging to the crown, pay to such importer or proprietor the value of such goods and merchandizes so sworn to or affirmed, for the said old subsidy as aforesaid, together with an addition of the customs and other duties paid for such goods, and of ten pounds per centum to such value, taking a receipt for the same from such importer or proprietor, in full satisfaction for the said goods, as if they had been regularly sold; and the respective commissioners of the customs shall cause the said goods to be fairly and publicly sold for the best advantage, and out of the produce thereof, the money so paid or advanced as aforesaid shall be repaid to such customer or collector, with the privity of the comptroller, to be replaced to such funds from whence the same was borrowed, and the overplus (if any) shall be paid into his Majesty's exchequer, towards the sinking fund, by the title of unrated goods imported undervalued.

Anno undecimo

GEORGE I. Regis.

C A P. XXIX.

An act to continue several acts therein mentioned for preventing frauds committed by bankrupts; for encouraging the silk manufactures of this kingdom; for preventing the clandestine running of goods; for making copper ore of the British plantations an enumerated commodity; and for explaining and amending a late act for more effectual punishment of such as shall wilfully burn or destroy ships.

Act 8 Geo. 1.
c. 15. for en-
couraging silk
manufactures.
continued for
3 years, &c.
Farther conti-
nued by
26 Geo. 2. c.
32.

Two last
clauses in an
act 9 Geo. 1.
c. 8. to be in
force.

SECT. I. **A**ND be it further enacted by the authority aforesaid, That the
II. several clauses for encouragement of the silk manufactures of this kingdom, and for taking off several duties on merchandizes exported, contained in an act made in the eighth year of his Majesty's reign for encouragement of the silk manufactures of this kingdom, and for taking off several duties on merchandizes exported, and for other purposes therein mentioned, which said clauses were to have continuance for three years from the twenty fifth day of March, one thousand seven hundred and twenty two and to the end of the then next session of parliament, shall be and are hereby continued from the expiration thereof for and during the space of three years, and from thence to the end of the then next session of parliament.
III. And be it enacted, That the two last clauses (for the more effectual preventing frauds and abuses in the said manufactures) contained in an act made in the ninth year of his Majesty's reign, for continuing some laws and reviving others, and for other purposes therein mentioned, shall be in full force, and shall be put in execution accordingly.

IV. A

IV. And be it further enacted by the authority aforesaid, That an act made in the eighth year of his Majesty's reign, intituled, *An act to prevent the clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarentine, and to subject copper ore of the production of the British plantations to such regulations as other enumerated commodities of the like production are subject*, which act was to continue in force for two years, from the twenty fifth day of *March*, one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament, shall be and is hereby continued, from the expiration thereof, for and during the space of three years, and from thence to the end of the then next session of parliament, except so much of the same act as relates to ships or vessels performing quarentine.

A^d 8 Geo. 1. c. 18. to prevent running of goods, continued for three years, &c. Farther continued by 21 Geo. 2. c. 33.

Exception.

Anno undecimo

GEORGE I. Regis.

C A P. XXX.

An act for more effectual preventing frauds and abuses in the publick revenues; for preventing frauds in the salt duties, and for giving relief for salt used in the curing of salmon and codfish, in the year one thousand seven hundred and nineteen, exported from that part of Great Britain called Scotland; for enabling the insurance companies to plead the general issue in actions brought against them; and for securing the stamp-duties upon policies of insurance.

SECT. V. **A**ND be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of *June*, one thousand seven hundred and twenty five, no dealer in tea, or manufacturer or dyer thereof, or pretending so to be, shall counterfeit or adulterate tea, or cause or procure the same to be counterfeited or adulterated, or shall alter, fabricate, or manufacture tea with *Terra Japonica*, or with any drug or drugs whatsoever, nor shall mix, or cause or procure to be mixed with tea any leaves, other than leaves of tea, or other ingredients whatsoever, on pain of forfeiting and losing the tea so counterfeited, adulterated, altered, fabricated, manufactured, or mixed, and other thing or things whatsoever added thereto, or mixed or used therewith, and also the sum of one hundred pounds.

Adulterating tea, forfeits it, and 100l.

VIII. *And whereas great quantities of tea imported into Flanders, Holland, and other parts beyond the seas, directly from the East Indies by foreigners, are from thence imported into this kingdom on pretence that such tea was formerly exported from hence, to the great prejudice of the trade and navigation of this kingdom, and to the great discouragement and loss of the fair importers of the said commodity from the place of its growth; be it therefore enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and twenty five, no tea whatsoever shall be imported into this kingdom from any place whatsoever, other than from the place of its growth, although the same may have been formerly exported from hence, or upon any other pretence whatsoever, on pain of forfeiture of all such tea; one moiety whereof shall be to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person and persons as shall seize and sue for the same; any law, statute, custom, or usage to the contrary whatsoever notwithstanding.*

No tea to be imported but from the place of its growth.

X. *And whereas several dealers in brandy, arrack, rum, spirits, and strong waters, coffee, tea, and cocoa nuts, in order to secure quantities of the said commodities, which have been clandestinely imported without paying any of the duties by law charged thereupon, from being seized, as forfeited for such clandestine importation thereof, do frequently take out permits from the officer or officers for*

Penalty for taking out permits, and not sending away the commodities in the time limited,

or not returning the permits, treble the value.

If there does not appear a sufficient decrease to answer the removal, officer to seize a like quantity of the brandy, &c.

No permit for removal, but by direction of him from whose stock commodities are to be removed,

Penalty 50 l. or imprisonment.

Concealing goods liable to duties, forfeits the goods, and treble value.

the said duties upon coffee, tea, and chocolate, brandy, arrack, rum, spirits and strong waters, for the removing of the said commodities from one place to another, but in reality do not remove the commodities from the respective places they are authorized by such permit to remove the same to the respective places they are by such permit authorized to carry the same commodities unto, but make use of such permits for securing the like quantity of commodities mentioned in such permits, which have been clandestinely imported, from being seized, as forfeited for such clandestine importation; for remedy whereof, be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and twenty five, if any person or persons whatsoever shall take out any permit or permits from the officers employed in the said duties, or any of them, for removing of any of the said commodities from one place to another; and if, within the times limited in such permit or permits respectively, the party or parties, by or for whom such permit or permits shall be so taken out, shall not either actually and really send away all the commodities by such permit or permits authorized thereby to be sent away, pursuant to the true intent and meaning thereof, or in default of so sending away such commodities, shall not, before the expiration of the time limited in and by such permit and permits, respectively, return such permit and permits to the officer or officers from whom the same was had; then, and in every such respective case and cases, the person or persons taking out such permit or permits, or for whose use such permit or permits shall be taken out, shall, for every gallon of brandy, arrack, rum, spirits and strong waters, and for every pound weight of coffee, tea, and cocoa nuts, mentioned in such permit or permits, and not removed according to the purport thereof, forfeit and lose treble the value thereof, to be estimated according to the highest rate of the like commodities at the time when such forfeiture shall be incurred; and if such permit or permits are not so returned, as aforesaid, and in case, upon taking an account by any of the officers for the said duties upon brandy, arrack, rum, spirits and strong waters, and for the said inland duties of the stock of the coffee, tea, and cocoa nuts, remaining in the hands or custody of the person or persons, from or out of whose stock the commodities, mentioned in such permit or permits, as aforesaid, are thereby authorized to be removed, there shall not appear a sufficient decrease to answer the removal of the commodities mentioned in such permit or permits, as aforesaid, respectively; then, and in such case, the respective person or persons, from or out of whose stock the said commodities mentioned in the said permit or permits shall be authorized to be removed, shall forfeit and lose the like quantities of the respective commodities, so permitted to be removed, and not removed according to such permission, to be seized and taken by the officers for the said respective duties, for his Majesty's use, out of the like commodities then in the possession of the person or persons forfeiting the same: provided always, that no person or persons whatsoever shall demand, take, or receive, any permit or permits from any officer or officers for the said respective duties, for the removal of any of the said commodities from one place to another, without the special direction in writing, of the person or persons, or the known servant or servants of the person or persons, from or out of whose stock the said commodities are to be removed, upon pain of forfeiting for every such offence therein the sum of fifty pounds, or, in default of the payment thereof, shall suffer imprisonment for and during the space of three months, without bail or mainprize.

XVI. And, for the more effectual discovering and detecting the running of any goods, merchandizes, and commodities whatsoever, which are either prohibited to be imported, or which are liable to any duty or duties of customs and excise, and inland duty or duties, or to any or either of them, be it enacted by the authority aforesaid, That in case, from and after the said twenty fourth day of June, one thousand seven hundred and twenty five

any person or persons whatsoever shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, such prohibited goods or run goods, wares, merchandizes, or commodities whatsoever, liable to any duty or duties of customs, excise, and inland duties, or to any or either of them, the party or parties offending therein, whether he, she, or they, have or have not, or do or do not claim, or pretend to have any property or interest in such goods, wares, merchandizes, or commodities so harboured, kept, or concealed, shall, for every such offence, forfeit and lose all such goods, wares, merchandizes, and commodities whatsoever so harboured, kept, and concealed, and treble the value thereof.

XVII. And it is hereby further enacted and declared by the authority aforesaid, That the single value and worth of such goods, wares, merchandizes, and commodities whatsoever so forfeited, shall, from time to time, be deemed and taken to be, according to and at the rate and rates, price and prices, as the best goods, wares, merchandizes, and commodities of the like sorts, kinds, and denominations, do or shall, at such respective time or times, bear and sell for in *London*.

The value of goods forfeited to be taken at the best rate.

XVIII. And, for the better detecting and discovering the selling or exposing to sale any goods, wares, merchandizes, or commodities, which are or shall be prohibited, or which have been or hereafter shall be run, or shall be pretended so to have been, or to be, be it enacted by the authority aforesaid, That in case, from and after the said twenty fourth day of *June*, one thousand seven hundred and twenty five, any person or persons whatsoever shall offer or expose to sale any goods, wares, merchandizes, or commodities whatsoever, which are or shall be prohibited, or which actually have been or shall be, or shall, by the party or parties so offering or exposing the same to sale, be pretended to have been run, all such goods, wares, merchandizes, and other commodities whatsoever, together with the package whatsoever including and containing the same, shall be forfeited, and shall and may be seized by the party or parties to whom the same shall be so offered or exposed to sale, or by any officer or officers of customs or excise, provided, that within the respective times next after such seizure herein-after mentioned, that is to say, if such seizure shall be made in any place or places within the limits of the weekly bills of mortality, then, and in such case, within the space of twenty four hours; and if such seizure shall be made in any other place or places out of the limits of the weekly bills of mortality, that then, and in such case, within the space of forty eight hours next after such seizure, such goods, wares, merchandizes, and commodities so seized, shall, from time to time, be put into, and be placed, lodged, and secured in manner herein-after mentioned, that is to say, if such goods, wares, merchandizes, and commodities are prohibited, or liable unto, or chargeable with only duties of customs or import duties, and are not liable unto, or chargeable with any excise, or inland duty or duties, that then the same be put into, and be placed, lodged, and secured in some warehouse or warehouses belonging to his Majesty, under the care and management of some of the officers of his customs or import duties, near to the place where the same shall be seized; and in case such seizure be made at a place too remote from any such warehouse, the same shall be lodged in some excise office near to the place of such seizure; but if such goods, wares, merchandizes, or other commodities be liable to any excise, or inland duty or duties, that then, and in such case, the same, within the respective times aforesaid, be put into, and be placed, lodged, and secured in some office or offices of excise, or for the said inland duties, or other safe place, under the custody of some officer or officers of excise, or for the said inland duties, near to the place where the same shall be so seized, as aforesaid.

Prohibited or run goods offered to sale may be seized.

Where such seized goods shall be lodged.

XIX. And be it further enacted by the authority aforesaid, That every person and persons whatsoever, so offering or exposing to sale such goods, wares, merchandizes, and commodities, as aforesaid, over and besides the forfeiting

Offering to sale such goods, forfeits the goods and treble value.

feiting such goods, wares, merchandizes, and other commodities, shall also forfeit and lose the treble value thereof, to be estimated in manner as aforesaid.

Prohibited goods may be seized from the buyer.

XX. And be it further enacted by the authority aforesaid, That all and every the like prohibited or run goods, wares, and merchandizes whatsoever, so, or as such, bought by any person or persons whatsoever, together with the package containing the same, shall in like manner be forfeited, and shall and may be seized and taken from such buyer or buyers thereof, either by the seller or sellers thereof, or by any officer or officers of customs or excise; provided, that within the like respective times, as are herein before limited and appointed, of and concerning goods, wares, merchandizes, and commodities to be seized from the person or persons exposing or offering thereof to sale, such goods, wares, merchandizes, and commodities so to be seized from such buyer or buyers thereof, be placed, lodged, and secured, in the like places respectively, and in the like manner, and in the custody of the like persons respectively, as is before directed and appointed, of and concerning goods, wares, merchandizes, and commodities, seized or to be seized from the person or persons offering or exposing thereof to sale.

Buyer also forfeits treble value.

Both buyer and seller not to be prosecuted for the same goods.

If prosecution be not commenced within one month, warehouse-keeper may prosecute.

XXI. And be it further enacted by the authority aforesaid, That, in every case, where any person or persons whatsoever shall buy any such prohibited or run goods, wares, merchandizes, or commodities whatsoever, or which, by the seller, at the time of selling thereof, shall be pretended so to be either prohibited or run, he, she, or they so buying, over and besides the goods, wares, merchandizes, and commodities so bought, as aforesaid, shall also forfeit and lose treble the value thereof, to be computed and estimated in manner as aforesaid: provided always, and it is hereby declared, That it is not meant or intended by this act, that as well the party or parties buying, as also the party or parties selling, or offering or exposing to sale such goods, wares, merchandizes, or commodities, as aforesaid, shall, in any case or cases, both and each of them respectively forfeit or be prosecuted for the treble value of one and the same identical parcel or parcels of such goods, wares, merchandizes, or commodities, as aforesaid, but that the party or parties, whether buyer or seller of, or offering or exposing to sale such goods, wares, merchandizes, or commodities, who with effect shall first prosecute the other of the said parties for such the treble value of such goods, wares, merchandizes, or commodities, shall, in every such case and cases be, and is hereby declared discharged and acquitted of and from the like forfeiting, or being prosecuted for or on account of the treble value of every such respective parcel and parcels of goods, wares, and merchandizes, or commodities, for and on account whereof the other party or parties shall be prosecuted with effect: provided always, that if, within one month next after making such seizure, as aforesaid, either by the seller or buyer, or by the party or parties to whom such goods, wares, merchandizes, or commodities are or shall be offered or exposed to sale, a prosecution or prosecutions is not commenced and afterwards carried on for the adjudging and determining of and concerning the forfeiting or not forfeiting of such goods, wares, merchandizes or commodities, by the party or parties as shall so seize the same, that then and in every such case and cases, the warehouse-keeper, or keeper of the office of excise or inland duties, or other person or persons in whose custody such goods, wares, merchandizes, and other commodities shall be lodged and secured, shall and may prosecute for the forfeiture of such goods, wares, merchandizes, and commodities, as, after having been so lodged and secured as aforesaid, shall not, within such month next after such seizure, be prosecuted for by the party or parties who shall have seized the same.

6 Geo. 1. c. 21.

XXXII. And whereas, notwithstanding the act made in the sixth year of Majesty's reign, intituled, An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office, and house-money great difficulties have frequently arisen upon the trial of divers actions, and other prosecutions

prosecutions, concerning his Majesty's revenue, or for resisting or obstructing the officers thereof in the execution of their offices; by requiring strict proof of the commissions, deputations, or other authorities of such officers; for remedy thereof, be it further enacted by the authority aforesaid, That, from and after the twenty fourth day of June, in the year of our Lord one thousand seven hundred and twenty five, if, upon the trial of any information, action, or suit whatsoever, relating to his Majesty's customs or excise, or the duties upon salt, or to any other duties whatsoever, or to any seizure or seizures, penalty or penalties, forfeiture or forfeitures, touching or concerning the said duties, or any of them, or the collection thereof; or if upon the trial of any indictment, action, suit, or prosecution whatsoever, against any person or persons for any thing done by virtue or in pursuance of any act or acts of parliament relating to the said duties, or any of them; or if upon the trial of any information or indictment for assaulting, resisting, or obstructing any officer or officers of the customs, excise, or duties upon salt, or other duties due and payable to his Majesty, in the execution of his or their respective office or offices, or for rescuing any goods or merchandizes seized or to be seized by any such officer or officers; any question shall arise, whether any person be an officer of his Majesty, his heirs or successors, of or for any of the said duties: in every of the said cases, proof shall and may be made and admitted, that such person was reputed to be, and had acted in, and in fact exercised such office, and at the respective time and times, when the matter or matters in controversy upon such trial or trials shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, deputation, or other authority, whereby such officer was constituted and appointed, and that in every such case such proof shall be deemed and taken by the judges or justices before whom any such trial shall be had, to be good and legal evidence, unless by other evidence the contrary shall be made to appear; any law or usage to the contrary hereof notwithstanding.

If on trial of an information relating to the customs, excise, &c. any question arise whether the person be an officer of the duties;

Proof shall be admitted that he was reputed to be such officer, without producing the commission, &c.

XXXIX. And it is hereby further enacted by the authority aforesaid, That all fines, penalties, and forfeitures by this act before imposed, or and concerning the suing for, recovering, and dividing whereof other directions are not herein given, shall be sued for, recovered, levied, or mitigated by such ways, means, and methods, as any fine, penalty, or forfeiture is or may be sued for, recovered, levied, or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, for or on account of any thing done or omitted to be done contrary to this act in the part and parts of Great Britain called England, Wales, or town of Berwick upon Tweed, or in the court of Exchequer in Scotland, for or on account of any thing done or omitted to be done contrary to this act in that part of Great Britain called Scotland; and that one moiety of every such fine, penalty, and forfeiture, shall be to the use of his majesty, his heirs and successors, and the other moiety thereof to him or them that shall sue or inform for the same.

How these penalties shall be sued for, and divided.

Anno duodecimo

GEORGE II. Regis.

C A P. II.

An act for granting to his Majesty the sum of one million, to be raised by way of a lottery.

Most gracious Sovereign,

7 Geo. 1.
stat. 1. c. 27.
relating to de-
ductions of
6d. per cen-
tum on the
civil list.

And the act
11 Geo. 1.
c. 17. con-
cerning ex-
chequer-bills
charged
thereon.

WHEREAS by an act of parliament made and passed in the seventh year of your Majesty's reign, intituled, An act for raising a sum not exceeding five hundred thousand pounds, by charging annuities at the rate of five pounds per centum per annum, upon the civil list revenues, till redeemed by the crown, and for enabling his Majesty, his heirs or successors, (by causing such a deduction to be made as therein is mentioned) to make good to the civil list the payments which shall have been made upon the said annuities; and for borrowing money upon certain lottery-tickets; and for discharging the corporation for assurances, of part of the money they were obliged to pay to his Majesty; and for making good a deficiency to the East India company, it was (amongst many other matters and things) enacted, That to the end your Majesty, your heirs and successors, might be enabled to reimburse such sum and sums of money, as in pursuance of the said act should be issued out of the civil list revenues, for or towards payment of the annuities charged by the said act, it should and might be lawful for your Majesty, your heirs or successors, to cause a deduction to be made, not exceeding sixpence in the pound, out of all monies which from and after the first day of August, one thousand seven hundred and twenty one, should be paid for or upon all pensions and annuities charged upon any of the said hereditary and temporary duties, and for and upon all salaries, fees, and wages, payable for or in respect of offices of profit, granted by or derived from the crown, and for and upon all other payments from the crown whatsoever, or for or upon any arrearages of them, or any of them, incurred or to be incurred, (the pay of commission and non-commission officers and private men serving in the navy or army, only and always excepted) the same deductions to be made for the use of your Majesty, your heirs and successors, for the benefit of your or their civil government, so long as the said annuities should, by virtue of the said act, be payable out of the revenues charged therewith as aforesaid, and until the same annuities should be redeemed, pursuant to the said act, as by the said act, relation being thereunto had, more fully and at large it doth and may appear: and whereas, by virtue and in pursuance of another act of parliament made and passed in the eleventh year of your Majesty's reign, intituled, An act for redeeming the annuities of twenty five thousand pounds per annum, charged on the civil list revenues by an act of the seventh year of his Majesty's reign; and for discharging the debts and arrears due from his Majesty to his servants, tradesmen, and others, a number of new exchequer-bills, not exceeding in the whole the sum of one million of pounds sterling, were made forth, and the principal, interest, præmium, or rate to grow due thereon, were charged and chargeable upon the monies arisen or to arise by or from the said deductions, and also upon such monies, as at any time or times, from and after the making forth such exchequer-bills, should be or remain in the receipt of the Exchequer, arisen or to arise from all or any the duties, revenues, or branches granted to your Majesty for the support of your household, and the honour and dignity of the crown, as well those which are hereditary, as those which are granted during your Majesty's life; and from and after your Majesty's demise, then upon all such monies as from thenceforth shall grow due and come into the receipt of the Exchequer

from the hereditary revenues, duties, and branches therein mentioned; except as therein is excepted and provided; and the sum of five hundred thousand pounds, part of the said sum not exceeding one million, in exchequer-bills, was issued and applied for the redemption of the said annuity of twenty five thousand pounds per annum; and the remaining five hundred thousand pounds in exchequer-bills was issued towards satisfying the debts and arrears, and other uses of your Majesty's civil government, as in and by the said last mentioned act was directed and appointed: now the publick service requiring that the exchequer-bills remaining uncanceled and undischarged, which were issued by virtue of the said act, and which do amount to the principal sum of nine hundred and ninety thousand pounds, should, without delay, be cancelled and discharged, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do most humbly pray your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall and may be lawful to and for his Majesty, his heirs and successors, to continue the said deductions of sixpence in the pound for the purposes in this act mentioned, in the same manner, and as the said deductions have been made and raised by virtue of the said act passed in the seventh year of his Majesty's reign, subject nevertheless to the savings and exceptions in the said act mentioned.

The said deductions continued.

7 Geo. 1. stat. 1. c. 27.

Anno duodecimo

GEORGII I. Regis.

C A P. XXVI.

An act for repealing the duty laid upon snuff, by an act made in the eighth year of her late Majesty's reign, and for ascertaining the rates according to which the remaining duties are to be paid, and for giving further encouragement to the Greenland fishery.

Most gracious Sovereign;

WHEREAS by an act made in the eighth year of the reign of her late majesty Queen Anne, intituled, An act for granting to her Majesty new duties of excise, and upon several imported commodities, and for establishing a yearly fund thereby, and by other ways and means, to raise nine hundred thousand pounds, by sale of annuities, and (in default thereof) by another lottery, for the service of the year one thousand seven hundred and ten, a new duty of three shillings for every pound weight Avoirdupois, over and above all other duties, was laid upon all snuff imported or to be imported into the kingdom of Great Britain, at any time or times after the sixth day of February, one thousand seven hundred and nine, within or during the term of thirty two years, such snuff not being of the product or manufacture of her Majesty's plantations, which act has been since made perpetual: and whereas it is notorious, that since the laying of the said new duty, great quantities of snuff have been clandestinely and fraudulently imported, and run into this kingdom, to the diminution of his Majesty's revenues, and the discouragement of the fair traders; for remedy whereof, we, your Majesty's dutiful and loyal subjects, the commons of Great Britain in parliament assembled; do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the thirty first day of May, in the year of our Lord one thousand seven hundred

6 Geo. 1. c. 4. s. 1.

Act 8 Ann. c. 7. relating to snuff, repealed.

8 Annæ, c. 7.

dred and twenty six, the said new duty of three shillings per pound weight, imposed by the said recited act of the eighth year of her said late majesty's reign, upon snuff imported into this kingdom as aforesaid, shall cease and determine, and be no longer due or payable for any snuff to be imported into this kingdom, after the said thirty first day of May, one thousand seven hundred and twenty six.

Rates on snuff
ad valorem
repealed.

II. And whereas other duties upon snuff imported into this kingdom are now payable according to the value sworn to or affirmed by the importers; which, by experience, has been found to be very unequal, some persons greatly undervaluing the same, to the detriment of the revenue, and discouragement of the fair traders; for remedying the said abuse, and for putting the said trade on a more equal foot, be it enacted by the authority aforesaid, That all provisions and clauses contained in any former act or acts of parliament, so far as they relate to the ascertaining the value of snuff imported, according to the oaths or affirmations of the importers, shall, from and after the said thirty first day of May, one thousand seven hundred and twenty six, be, and are hereby repealed and made void.

Snuff to pay
the old sub-
sidy.

12 Car. 2. c. 4.

Imported
from America
at 2s. 6d.
per lb.
from Italy,
&c. 5s.

III. And be it further enacted by the authority aforesaid, That, in lieu of the said former rates and duties *ad valorem*, repealed by this act, all snuff which shall at any time or times, after the said thirty first day of May, one thousand seven hundred and twenty six, be imported into any port or place within this kingdom, shall, upon the importation thereof, be rated to, and pay the old subsidy granted by the act of tunnage and poundage, made in the twelfth year of the reign of King Charles the Second, according to the several rates and values herein-after mentioned, (and not according to the values sworn to or affirmed by the importers) that is to say, all snuff imported in *British* ships, from any of the *British* plantations in *America*, or from any part of the *Spanish West Indies*, shall be rated at two shillings and sixpence for every pound weight *Avoirdupois*, and in that proportion for any greater or less quantity; and all snuff imported from *Italy*, *Spain*, *Portugal*, and all other foreign parts, except *France*, shall be rated at five shillings for every pound weight *Avoirdupois*, and in that proportion for any greater or less quantity.

Further sub-
sidy, &c. to be
paid accord-
ing to the va-
lue set for the
old subsidy.

IV. And be it further enacted by the authority aforesaid, That in all cases where any of the said sorts of snuff are by law subject or liable to the payment of the further subsidy, the one third subsidy, the two third subsidy, the additional impost, or any of them, according to the respective values set thereon for the said old subsidy, or in proportion thereto, the same shall, from and after the thirty first day of May, one thousand seven hundred and twenty six, be paid proportionably, according to the particular value set thereon for the old subsidy aforesaid, and not according to the oath or affirmation of the importer; any thing in the respective acts, which granted the said duties, or in any other act, to the contrary notwithstanding.

Drawback of
all the duties,
except old
subsidy.

V. And be it further enacted by the authority aforesaid, That upon the exportation of any of the said sorts of snuff, within the time allowed by law, the duties paid or secured for the same at importation as aforesaid shall be drawn back or allowed to the exporter, on a proper debenture to be made forth for that purpose, except the old subsidy.

Duty how to
be levied.

VI. And be it enacted and declared by the authority aforesaid, That the several subsidies, impositions, and duties upon the said several sorts of snuff shall be paid or secured, and shall be raised, levied, and collected in such manner and form, and by such ways and means, and under such penalties and forfeitures, and with such discounts, allowances, and drawbacks, (except as herein is excepted) as are mentioned and expressed in the several acts of parliament, which granted or continued the same respectively; and the powers, penalties, provisions, articles, and clauses therein contained, (except in such cases where any alteration is made by this act) shall continue in full force and effect, during the continuance of the said respective subsidies and impositions.

impositions, and other duties, and shall be applied, practised, and executed, for the raising, levying, collecting, securing, answering, paying, and appropriating the said respective subsidies, impositions, and other duties, according to the true intent and meaning of this present act, as fully and effectually, to all intents and purposes, as if the said clauses, matters, and things had been repeated and enacted in the body of this present act; any law or other matter or thing to the contrary notwithstanding.

Anno duodecimo

GEORGE II. I. Regis.

C A P. XXVIII.

An act for the improvement of his Majesty's revenues of customs, excise, and inland duties.

WHEREAS in and by an act made and passed in the fifth year of his present Majesty's reign, several penalties were inflicted on officers of the revenue, and others concerned in making collusive seizures of foreign goods, and for giving rewards to persons discovering the same; notwithstanding which such practices are still carried on, to the diminution of his Majesty's revenues; and the detriment of the fair traders: for the better preventing whereof, with respect to tea, coffee, foreign brandy, rum, or other foreign exciseable liquors, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the twenty fourth day of June, in the year of our Lord one thousand seven hundred and twenty six, it shall and may be lawful to and for the respective commissioners of the customs, excise, and inland duties, to cause all such goods which shall be seized by any officers of the customs or excise, and inland duties or others, for unlawful importation, or for nonpayment of duties, or for any other cause of forfeiture, to be proceeded against according to the several laws now in force concerning the same; and the said respective commissioners may cause all such tea and coffee, which shall be seized within the limits of the city of London or Edinburgh, and condemned, to be publickly sold there respectively; and for such tea and coffee as shall be seized in any other ports or places within this kingdom, the said commissioners may cause the same, after condemnation to be brought to and publickly sold in the said cities of London or Edinburgh respectively; and for all such foreign brandy, rum, or other foreign exciseable liquors, which shall be seized for nonpayment of duty, or for being prohibited to be imported, the said respective commissioners shall, after condemnation, cause the same to be publickly sold to the best bidder, at such places as the said commissioners shall think proper; any law, custom, or usage to the contrary in anywise notwithstanding.

5 Geo. II.
c. 11.

After 24 June 1726, forfeited goods to be proceeded against by the laws in force.

Tea, coffee, and foreign brandy, how to be sold.

Officers to have one third arising from the sale.

Tea not worth 5s. per lb. to be burnt.

II. And be it further enacted by the authority aforesaid, That the officer of the customs or excise, and inland duties, or other person making such seizure, shall, for his encouragement, be allowed by the said respective commissioners, one third part of the full sum arising from the publick sale of all such tea, coffee, foreign brandy, rum, or other exciseable liquors, free from all charges of condemnation and sale.

III. Provided always, and be it further enacted by the authority aforesaid, That the said respective commissioners, if they shall think fit, may cause such tea, as cannot be sold at a publick sale for five shillings the pound weight, to be burnt or otherwise destroyed, and the officer or other person making the seizure, to be rewarded in such manner as the said commissioners shall

Remainder of
the produce of
customs to be
paid into the
Exchequer.

Remainder of
excise, &c. to
be paid as now
practised.

No custom of-
ficer entitled
to such reward
without notice
to next excise
officer,

nor goods re-
moved with-
out permit.

No officer to
deal in tea,
coffee, bran-
dy, &c.

Onus pro-
bandi for fo-
reign goods
to lie on the
owner.

6 Geo. 1. c. 21.

Officers may
sue as the laws
now stand in
force.

shall think proper, such reward not exceeding one shilling and sixpence for each pound weight of such tea.

IV. And be it further enacted by the authority aforesaid, That the commissioners of the customs shall cause the remaining part of the produce of such sales, after paying the reward to the officer, and the charges of condemnation and sale for such seizures as are made by any officer of the customs, to be paid into the receipt of his Majesty's Exchequer, in lieu of his Majesty's moiety, as now practised; any law, custom, or usage to the contrary notwithstanding.

V. And be it enacted by the authority aforesaid, That the commissioners of excise or inland duties, shall cause the remaining part of the produce of such sales, after paying the reward to the officer, and the charges of condemnation, and other necessary charges, for such seizures as are made by any officer of excise, and inland duties, to be paid as now practised, in lieu of the King's moiety; any law, custom, or usage to the contrary notwithstanding.

VI. And, the better to prevent any imbezilment of such goods after seizure, be it enacted by the authority aforesaid, That no officer of the customs, or other person, shall be entitled to any reward given on the seizure of any such goods by virtue of this act, unless notice thereof be by him given to the next officer of excise, or to the supervisor of the district where such seizure shall be made, within forty eight hours after seizure, who shall be obliged on such notice to take a particular account of the species and quantities of such goods; nor shall such goods be afterwards removed without a permit or certificate signed by such officer of excise and inland duties, or supervisor of the place or district from whence such goods are to be removed, under the penalties of such goods being resealed as forfeited by any other officers of the customs, or by any officer of excise and inland duties; and such resealeds shall and may be sued for, prosecuted, and recovered, by virtue of this act, or any other law now in force relating to the customs or excise, and inland duties.

VII. And be it further enacted by the authority aforesaid, That if any officer of the customs, excise, or inland duties, shall deal or trade in tea, coffee, or in brandy, or other exciseable liquors, such officer shall not only lose his said office or employment, but also forfeit and lose the sum of fifty pounds to any person who shall inform or sue for the same, and be likewise rendered incapable of having any place or employment in any branch of his Majesty's revenue for the future, which last penalties and forfeitures shall and may be sued for, prosecuted, and recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, or in his Majesty's court of Exchequer at Edinburgh in Scotland respectively.

VIII. And be it declared and enacted by the authority aforesaid, That if any foreign goods shall be seized for nonpayment of duties, or any other cause of forfeiture, and any dispute shall arise, whether the customs, excise or inland duties have been paid for the same, or the same have been lawfully imported, or legally compounded for or condemned, or concerning the place from whence such goods were brought, then, and in such cases, the proof thereof shall lie on the owner or claimer of such goods, and not on the officer who shall seize or stop such goods; any thing in an act of parliament made in the sixth year of his Majesty's reign, intitled, *An act for preventing frauds and abuses in the publick revenues of excise, custom, stamp duties, post office, and house money*, to the contrary notwithstanding.

IX. Provided always, and be it further enacted and declared by the authority aforesaid, That nothing in this act contained shall extend, or be construed to extend, to hinder the respective officers, or other proper persons from suing for, prosecuting, and recovering the several penalties provided for by the several laws as they now stand in force, with respect to the goods or persons aforementioned.

X. An

X. And be it further enacted by the authority aforesaid, That all tobacco seized for being prohibited, or for nonpayment of duty, shall be after condemnation publicly sold at such places, as the commissioners of his Majesty's customs in England or Scotland respectively shall think proper; and that the officer, or other person authorized, making such seizure, shall for his encouragement be allowed one third part of the publick gross sale of such tobacco, free from all charges of condemnation and sale.

Tobacco seized, to be sold, and officer to have one third of the sale.

XI. Provided always, and be it further enacted by the authority aforesaid, That the commissioners of the customs, if they shall think fit, may cause all such tobacco, as will not sell publicly for the duties, to be burnt or otherwise destroyed; and the officer, or such other person making such seizure, to be rewarded in such manner as they shall think proper, not to exceed one penny per pound weight.

Tobacco that will not sell for the duties, to be burnt, &c.

XII. And be it further enacted by the authority aforesaid, That the said commissioners of the customs shall cause the produce of such sales, after paying the reward to the seizer, and the charges of condemnation and sales, to be paid into the receipt of his Majesty's exchequer, in lieu of his Majesty's share; any law, custom, or usage to the contrary notwithstanding.

Produce of the sales after charges, &c. to be paid into the Exchequer.

XIII. And be it declared and enacted by the authority aforesaid, That all tobacco stalks or stems stript from the leaf shall be prohibited to be imported; and on seizure and condemnation thereof the commissioners of his Majesty's customs shall and may cause the same to be publicly burnt; and shall and may allow the officer for his encouragement, in making the seizure, one penny for every pound weight of such stalks or stems so seized and condemned, clear of all charges of condemnation.

Tobacco stalks prohibited.

XIV. And whereas by an act passed in the eighth year of his present Majesty it is enacted, That every ship, vessel, or boat, of the burthen of forty tons or under, importing foreign brandy, arrack, strong waters or spirits, shall be forfeited, with all her tackle, furniture, and apparel; and after condemnation thereof, the principal officers of the customs in the port or place where the same shall be at the time of condemnation, are thereby directed to cause the hull of such ship, vessel, or boat, to be burnt and wholly destroyed: and whereas by the same act it is likewise enacted, That if any boat, wherry, pinnace, barge, or galley, rowing, or made or built to row with more than four oars, shall be found upon the water, or in any barge-house, work-house, shed, or other place within any of the counties of Middlesex, Surrey, Kent, or Essex, or in the river of Thames, either above or below London Bridge, or within the limits of the ports of London, Sandwich, or Ipswich, or the members or creeks to them or either of them respectively belonging, (except as therein is excepted) such boat, wherry, pinnace, barge, or galley, with all her tackle and furniture, shall be forfeited; and after condemnation thereof, the principal officers of the customs in the port or place where the same shall be at the time of condemnation, are thereby directed to cause such boat, wherry, pinnace, barge, or galley, to be burnt and wholly destroyed: and whereas it will be of service to his Majesty in his customs to have the use of such ships, vessels, boats, wherries, pinnaces, barges, or galleys, to prevent the foul traders carrying on their clandestine designs in importing prohibited goods, and fraudulently landing goods liable to the payment of duties, or relanding goods after the same have been shipped for exportation, be it enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of his Majesty's customs to cause any such ship, vessel, boat, wherry, pinnace, barge, or galley, (except as before is excepted) which shall be seized for any of the reasons aforesaid and condemned, to be used by the officers of his Majesty's customs, in case the same or any of them shall be found to be of service, together with the tackle, furniture, apparel, and materials belonging thereunto, the officer or officers who seized the same being first paid his or their share or shares, according to the direction of the before recited act; any law, statute, or custom to the contrary notwithstanding.

8 Geo. 1. c. 18. Vessels of 40 tons or under, seized importing brandy, &c. may be used by custom officers, &c.

XV. Provided

Except the commissioners shall not think fit to use such vessel.

Justices where seizures are made to administer an oath to the persons to view them, and return the value, &c.

Searcher after entry, to examine any bale, whereon there is a drawback, &c.

On discovery of fraud may seize.

Goods shipped for exportation without warrant or presence of officer, forfeited.

XV. Provided always, and be it further enacted by the authority aforesaid, That if the commissioners of his Majesty's customs shall not think fit, for his Majesty's service, to make use of any such ship, vessel, boat, wherry, pinnace, barge or galley, that then and in such case the said commissioners shall cause the principal officers of the customs, in the port or place where the same shall be at the time of condemnation, to see the hull thereof burnt, as if this act had never been made.

XVI. And whereas in pursuance of several acts of parliament informations are exhibited before the justices of the peace, on seizures made by officers of the customs, salt, excise, or inland duties, of goods clandestinely run, or being prohibited, and of vessels, boats, carriages, horses, and other cattle, in order to their bearing and determining the same; and it being necessary in order thereto, that a proper valuation be put thereon before the same are condemned, agreeable to the practice now used in his Majesty's court of exchequer; be it enacted by the authority aforesaid, That one or more justice or justices of the peace, of the county or place where such seizure shall be made, shall have power to administer an oath to such person or persons, as they think proper, who shall be skilled in the nature and value of the goods, vessels, boats, carriages, horses, and other cattle, mentioned to have been seized in the information or informations exhibited before any justices of the peace, to view the same, and to make a return of the species, quantity, quality, and value thereof, to such justices of the peace, in a limited time; and after the goods, vessels, boats, carriages, horses, and other cattle, shall be condemned by the judgment of such justices of the peace, the same shall be publickly sold to the best bidder, at such places, and at such times, as the said respective commissioners shall think proper; any law, custom, or usage to the contrary notwithstanding.

XVII. And for the better preventing frauds in the entring for exportation any goods, whereon there is a drawback, bounty, or premium, or of goods prohibited to be worn or used here, or pepper, to the prejudice of the revenue; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any searcher, or other proper officer of the customs, after the entry of any of the said goods, and before or after the shipping thereof, to open and strictly examine any bale, truss, chest, or other package, to see if the goods are right entred; and if on such examination the same shall be found to be right entred, the searcher or other proper officer shall, at his own charge, cause the same to be repacked (which charge shall be allowed to the said officer by the commissioners of the customs, if they think it reasonable) but in case the officer shall on examination find such goods to be less in quantity or value than is expressed in the exporter's indorsement upon his entry, or that shall be entred under a wrong denomination, whereby his Majesty would have been defrauded, all such goods may be seized, and the same shall be forfeited and lost, and the owner or merchant shall lose the benefit of receiving the drawback or bounty for such goods, and the value thereof.

XVIII. And whereas great quantities of the goods and merchandizes, on which considerable duties are due and payable to his Majesty, and divers other sorts of goods prohibited to be exported, are by evil-disposed persons frequently shipped for parts beyond the seas, without the presence of the proper officer of the customs, to the great prejudice of the revenue, and all fair traders: for the preventing so great an evil, be it enacted by the authority aforesaid, That if any such goods or merchandizes shall be shipped for parts beyond the seas without a warrant, or without the presence of an officer of the customs appointed for that purpose, all such goods and merchandizes, or the value thereof, shall be forfeited and lost; one moiety whereof to the use of his Majesty, and the other moiety to him or them that will seize or sue for the same; any law to the contrary notwithstanding.

XIX. And

XIX. And whereas by an act made and passed in the twelfth year of her late Majesty's reign, it is enacted, That the commissioners of the customs for the time being shall in all cases, where goods are brought into his Majesty's store-houses for security of the customs, or other duties due thereon, and which shall have remained there for the space of twelve months, the duties not paid, compounded for, or otherwise secured, cause them to be publickly sold, and the produce to be applied as in the said act is directed: and whereas it is found by experience that the said time is too long, several goods being liable to decay, and thereby lessened in their value; be it therefore declared and enacted by the authority aforesaid, That it shall and may be lawful for the commissioners of the customs for the time being, to cause all such goods, which are or shall be brought into his Majesty's warehouses, and shall have remained there for the space of six months, to be publickly sold, and the produce to be applied as in the said act is directed and appointed; any thing in the said act, or in any other act to the contrary notwithstanding.

Goods brought into his Majesty's warehouses remaining there six months to be sold.
12 Ann. stat.
2. c. 8.

XX. And whereas by an act made in the sixth year of his present Majesty, it is amongst other things enacted, That any merchant, or other person, who shall find his wine so damaged, corrupt or unmerchantable, and shall think fit to stave, spill, or otherwise destroy the same, shall, over and above the duties, be allowed as a compensation for the freight, and other charges, for every ton of wine of the growth of Germany, or wines which pay duty as such, and of the growth of France, the sum of four pounds; and wines of the growth of Spain, Portugal, or elsewhere, the sum of eight pounds per ton; which allowances have been by experience found too great, several persons having found it their interest to import mean and corrupt wines, for the sake only of the said allowances, to the lessening of his Majesty's revenue: for the better preventing whereof, be it further enacted by the authority aforesaid, That it shall and may be lawful for the commissioners of his Majesty's customs, to cause such wines as any merchant or other person shall refuse to pay or secure the duties for, as being damaged, corrupt or unmerchantable, to be received into the custody of proper officers of the customs, together with the casks or other package containing the same, and put into proper warehouses; and the said commissioners are hereby impowered to cause such wines, instead of their being staved, spilt, or otherwise destroyed, by virtue of the said act of the sixth year of his Majesty's reign, to be publickly sold, in order to be distilled into brandy, or to be made into vinegar, taking sufficient security to his Majesty's use, that such wines be not made use of for any other purpose whatsoever; such security to be discharged on a proper certificate, that such wines have been so made use of within three months after the same shall have been delivered out of such warehouses; and the commissioners of the customs shall cause the produce of such sale, without fee or reward, to be paid to the merchant, or other person, as a compensation for the freight, and other charges of such wine, not exceeding the allowances aforesaid; and in case there shall be any overplus arising by such sale, beyond the said allowances for freight, and other charges, the said commissioners shall cause the same to be replaced to the duties, out of which the charges of warehouse rent, and other charges attending the keeping and selling the said wines, are or shall be paid; any law, custom or usage to the contrary notwithstanding.

Damaged wines to be warehoused and sold to be distilled into brandy.
6 Geo. 1. c. 12.

The produce of the sale to be paid to the merchant, not exceeding the allowances.
6 Geo. 1. c. 12.

XXI. And whereas great sums of money are paid out of his Majesty's duties of customs on account of debentures for tobacco, and other foreign goods and merchandizes shipped for exportation to the Isle of Man; and it being found by experience, that the greatest part of such tobacco, and other foreign commodities, are shipped for the Isle of Man, with no other intent than fraudulently to reland the same on the coast of Great Britain or Ireland, by which evil practices his Majesty's revenues of customs are very much lessened, and the fair traders prejudiced and discouraged in their trade: for remedy whereof, be it enacted by the authority aforesaid, That no drawback shall be allowed for any tobacco,

No drawback for tobacco, or foreign goods, to the Isle of Man, after 24 July, 1726.

bacco, or other foreign goods or commodities whatsoever, exported after the twenty fourth day of *July*, in the year of our Lord one thousand seven hundred and twenty six, from *Great Britain* or *Ireland* to the *Isle of Man*; any law, custom or usage to the contrary notwithstanding.

No commodities, except of the growth, &c. of the *Isle of Man*, to be brought into *Great Britain* or *Ireland*.

Penalty.

Entring foreign goods for exportation, to obtain a drawback, and landing them in the *Isle of Man*,

the penalty.

Isle of Man to be added to the oath in all debentures for foreign goods exported.

Treasury in behalf of the crown, may treat for the absolute purchase of the *Isle of Man*:

XXII. And be it further enacted by the authority aforesaid, That no tobacco, wine, brandy, *East-India*, or other goods or commodities whatsoever, other than such as are of the growth, product or manufacture of the *Isle of Man*, shall be brought from the said island, after the said twenty fourth day of *July*, into the kingdoms of *Great Britain* or *Ireland*, or within the limits of any port thereto belonging, on any pretence whatsoever; and in case any ship, vessel, or boat, having on board any such goods brought from the said *Isle of Man* (except as aforesaid) shall be found within the limits of any port of *Great Britain* or *Ireland*, or discovered to have been within the limits of any port of *Great Britain* or *Ireland* as aforesaid, whether bulk has been broke or not, having such goods on board as aforesaid, such ship, vessel or boat, together with the tackle, apparel and furniture, and also all such goods so found on board, or the value thereof, shall be forfeited and lost; and every person who shall take any such commodities (except as aforesaid) out of any ship, vessel or boat, coming from the *Isle of Man*, within the limits of any port as aforesaid, or carry the same on shore, or convey the same from the shore when landed, contrary to the true intent and meaning of this act, or be aiding or assisting therein, shall forfeit the sum of one hundred pounds, or suffer six months imprisonment, at the discretion of the court, in which he shall be convicted of such offence.

XXIII. And be it further enacted by the authority aforesaid, That if any merchant or other person shall, after the said four and twentieth day of *July*, one thousand seven hundred and twenty six, enter any foreign goods for exportation, to parts beyond the seas, other than to the said *Isle of Man*, in order to obtain the drawback for the same, and such goods shall nevertheless be carried to the said island and there landed, contrary to the true intent and meaning of this act, that then and in such case, the exporter of such goods shall forfeit the drawback, or the amount thereof, paid or to be paid for the same, as also the treble value of the said goods; and the master of the ship or vessel on board which such goods shall be shipped and landed as aforesaid, shall be subject and liable to the same penalties and forfeitures, and shall also suffer six months imprisonment, without bail or mainprize.

XXIV. And be it enacted by the authority aforesaid, That from and after the said four and twentieth day of *July* one thousand seven hundred and twenty six, the *Isle of Man* shall be added to, and included in the oath upon all debentures for foreign goods exported, whereon the exporter is to swear that such goods are not landed, or intended to be landed in *Great Britain*, or *Ireland* respectively, without which the officers of the customs shall not suffer the debentures to pass; any law or custom to the contrary notwithstanding.

XXV. And for the better enabling his Majesty to prevent the said frauds and abuses, in the exporting or importing goods and merchandizes to and from the *Isle of Man*, be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the lord high treasurer for the time being, on the behalf of his Majesty, his heirs and successors, and also to and for the right honourable *James* earl of *Derby*, his tenants or assigns, the right honourable *John* lord *Asburnham*, for and on behalf of his daughter *Henrietta* Bridge *Asburnham*, an infant, *Bryan Fairfax*, esquire, trustee for the said infant or the survivor of them, and all or any other person or persons claiming or to claim by, from, or under the said earl, or any of his ancestors, to treat, contract and agree for the absolute purchase or sale, release or surrender,

or for the use of his Majesty, his heirs and successors, of all or any estate, right, title or interest, which he the said earl, his tenant, the said *Henrietta Bridget Ashburnham*, or such other person or persons now have or claim, or can or may have or claim in or to the said island or lordship of *Man*, or in or to all or any regalities, powers, honours, superiorities, jurisdictions, rights, privileges, duties, customs, revenues, profits, or other advantages whatsoever, in, over, or about the said *Island of Man*, or its dependencies, for such sum or sums of money or upon such other terms or conditions as they shall think fitting; and that upon the executing of such contracts or agreements by or on the behalf of the said earl, his tenants, the said *Henrietta Bridget Ashburnham*, or such other person or persons claiming or to claim under him, or any of his ancestors as aforesaid, or upon executing such other conveyances, assignments, releases or surrenders, as in such contract or contracts shall be agreed on for that purpose, it shall and may be lawful to and for the said commissioners of the treasury now or for the time being, or any three or more of them, or the lord high treasurer for the time being, and they are hereby impowered by and out of any monies arisen or to arise to his Majesty, his heirs or successors, of or for any customs, subsidies, impositions, or other duties upon the importation or exportation of any goods or merchandizes whatsoever already granted or payable, or hereafter to be granted or payable to his Majesty, his heirs or successors, in *Great Britain, Wales or Berwick upon Tweed*, to order and direct the payment of such sum or sums of money, from time to time, as shall be so contracted or agreed on for such purchase or purchases, to such person or persons as, according to the terms of such contracts or agreements, shall be entitled to have and receive the same.

XXVI. And it is hereby further enacted and declared by the authority aforesaid, That it shall and may be lawful to and for the said *Henrietta Bridget Ashburnham*, notwithstanding her minority, by and with the consent of the said *John lord Ashburnham* her father, and the said *Bryan Fairfax*, or the survivor of them, to convey and assure all her estate and interest in the *Isle of Man*, and premises aforesaid, or any part thereof, pursuant to any contract or agreement, which shall be made by virtue of the powers in this act given; and such conveyance or assurance shall be good and effectual in law, to all intents and purposes, as if the said *Henrietta Bridget Ashburnham* was of the full age of one and twenty years; any law, custom or usage to the contrary thereof in any wise notwithstanding: and the money to be paid as the consideration of such conveyance, shall be paid to such person as the high court of chancery shall direct, and when paid, shall be laid out by the direction of the said court of chancery for the benefit of the said *Henrietta Bridget Ashburnham*, her executors, administrators and assigns.

Henrietta Bridget Ashburnham, notwithstanding her minority, may convey her estate therein.

XXVII. And be it further enacted by the authority aforesaid, That from and after the twenty third day of *May*, one thousand seven hundred and twenty six, if any person or persons that now is or are, or shall be in prison for want of sufficient bail (such person or persons being taken by *Capias* or *Capias's* issued out of his Majesty's court of exchequer, or any other his Majesty's courts of record at *Westminster* or *Edinburgh*) upon any information or informations exhibited in any of the said courts against them or any of them, for having been aiding, assisting, or otherwise concerned in the unshipping out of any ship or vessel, ships or vessels, boat or boats, with intention to be laid on land, any sort of goods or merchandizes whatsoever, liable to the payment of any duties whatsoever, either customs, excise or salt, or any goods or merchandizes prohibited to be imported into this kingdom, or for having any such goods or merchandizes whatsoever knowingly come to his or their hands; or upon any information or informations for non-payment of duties relating to the customs, excise or salt-duty; or upon any information or informations already exhibited, or to be

Persons in prison on information relating to the customs, excise or salt, not pleading by the space of one term, judgment to be entered by default, and execution awarded against body and estate.

be exhibited in any of the said courts, in relation to any fraud or frauds about any drawback or certificate goods or merchandizes, or in relation to any other fraud or frauds whatsoever, already committed or to be committed, in order to diminish or lessen the revenue of the customs, excise or salt-duty, or upon any penal law or statute whatsoever, relating to the said revenues; and shall refuse or neglect to appear or plead to any such information or informations to be delivered to such person or persons, or to the gaoler, keeper or turnkey of the prison or prisons, at the prison or prisons wherein such person or persons shall be confined or imprisoned for any of the said offences, by the space of one term, judgment shall be entered against him or them by default; and in case judgment shall be obtained against any such person or persons by default, verdict, or otherwise, and such person or persons shall not pay the sum recovered against him or them for any of the said offences, execution shall be thereupon awarded and issued, not only against the body or bodies of such person or persons so in prison as aforesaid, but also against all the real and personal estate or estates of such person or persons, though such person or persons continue in prison for such sum or sums of money so to be recovered against him or them; any law, custom or usage to the contrary notwithstanding.

No information to be filed for recovery of any penalty by the laws of the customs, &c. unless entered in the attorney general's name, or of some officer.

XXVIII. *And whereas great quantities of prohibited goods, and goods liable to the payment of customs, excise or salt-duty, are by evil-disposed persons fraudulently landed in this kingdom, and goods pretended to be shipped outwards, entitled to a drawback or bounty, are frequently not shipped, or after the shipping thereof relanded, whereby they become liable to several penalties; but knowing themselves subject to be prosecuted for the said offences, and that their fraudulent practices may in time be discovered, do frequently, before any discovery can be made by the officers of the revenues, cause informations to be entered and filed against themselves in some of the courts at Westminster or Edinburgh, in the name of some person or persons, on his, her or their behalf; and if no discovery be made of the said fraudulent practices by the officers of the revenues, the said informations are never prosecuted; but in case the said frauds are discovered by any officer or officers of the revenues, who thereupon enter and file real informations against such offender and offenders, then either some secret agreement or agreements is or are made by such offender or offenders with such person or persons, who have filed or exhibited such informations on the behalf of such offender or offenders, or else a plea or pleas of priority of suit is or are pleaded in bar of such real informations prosecuted by the officers of the revenues, whereby the said offenders evade the several penalties inflicted by law, to the great prejudice of the crown, and also to the discouragement of real prosecutions; for the prevention of such fraudulent practices, be it enacted by the authority aforesaid, That from and after the twenty third day of May, one thousand seven hundred and twenty six, it shall not be lawful for any person or persons whatsoever, to enter, or cause or procure to be entered, filed or prosecuted, any information or informations in any of the said courts against any person or persons for the recovery of any penalty or penalties inflicted by any of the laws of the customs, excise, and the duty upon salt, unless the same be entered, filed, and prosecuted in the name of his Majesty's attorney general, or in the name or names of some officer or officers of some or one of the aforesaid revenues of customs, excise or salt-duty: and if any information or informations is or are entered in any other person's name or names than as is before-mentioned, the same, and all proceedings thereupon had, are hereby declared to be null and void; and the said court or courts where such information or informations is, are or shall be so entered, filed or prosecuted, shall not permit or suffer any proceeding or proceedings to be had thereupon, and shall cause such information or informations to be taken off the file; any law, custom or usage to the contrary notwithstanding.*

XXXII. *And whereas discoveries have been lately made of great quantities of foreign goods, liable to the payment of customs, excise or the duties on salt*

which

which have been clandestinely imported without paying the same; but the facts not being discovered within the time prescribed by law for prosecutions to be commenced, for the penalties by law imposed for such offences, his Majesty can only prosecute for the duties in the name of his attorney general, by informations in nature of actions of debt for recovery thereof; and whereas several persons against whom such informations in nature of actions of debt have been or may be brought, cannot pay the full sum they are or may be sued for respectively, the same amounting in many cases to very large sums, but may be able to pay some part thereof, in case a composition could be made with them for the same; be it enacted by the authority aforesaid, That it shall and may be lawful for the commissioners of his Majesty's treasury or any three or more of them, or the lord high treasurer, or the commissioners of the treasury for the time being, or any three or more of them, to make such compositions or agreements, as to him or them shall seem reasonable, for any such debts incurred by any persons, for the customs or other duties of goods so clandestinely imported as aforesaid before the twelfth day of May, in the year of our Lord one thousand seven hundred and twenty three, and upon payment of the composition-money, to cause the remainder of the debt so compounded for, to be effectually discharged, and the composition-money so paid, to be applied or appropriated, in proportion to the several branches to which the same doth or may belong; any law, statute or usage to the contrary in any wise notwithstanding.

Treasury may compound for debts for the customs of clandestinely imported goods before 12 May, 1723.

XXXIII. And it is hereby further enacted by the authority aforesaid, That all forfeitures and penalties by this act imposed for any offence which shall be committed, relating to any part of his Majesty's revenues under the management of the commissioners of excise, or inland duties in *Great Britain*, shall be sued for, levied and recovered or mitigated by such ways, means and methods, as any fine, penalty and forfeiture is or may be recovered or mitigated, by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster* or the court of exchequer at *Edinburgh* respectively (except where it is otherwise provided for by this act) and all forfeitures and penalties by this act imposed for any offence which shall be committed relating to any part of his Majesty's revenues under the management of the commissioners of his Majesty's customs in *Great Britain*, shall and may be recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster* or the court of exchequer at *Edinburgh* respectively, except where it is otherwise provided for by this act; and that all forfeitures and penalties hereby imposed for any offence which shall be committed in the kingdom of *Ireland*, contrary to this act, shall be sued for, recovered and levied by such ways, means and methods, as any penalty or forfeiture is or may be sued for or recovered by virtue of any law or laws in force in *Ireland*, relating to his Majesty's revenue there, and one moiety of all such forfeitures and penalties imposed by this act, shall be to his Majesty, his heirs and successors, and the other moiety thereof to him or them who shall seize, inform or sue for the same, except in such cases where it is otherwise directed by this act.

How forfeitures to be recovered, &c.

XXXIV. And it is hereby enacted by the authority aforesaid, That if any person or persons shall be sued, molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act, and the special matter in evidence in his defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action, or be nonsuited, or judgment shall be given against him upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff.

General issue.

Anno decimo tertio

GEORGI I. Regis.

CAP. V.

*An act for importing salt from Europe into the province of Pennsylvania in America.*15 Car. 2. c.
2. l. 7.After 24 June,
1727. Salt
may be im-
ported from
Europe to
Pennsylvania, in
British ships.
15 Car. 2. c.
28.

WHEREAS the river Delawar, bay and coast of the province of Pennsylvania in America, and the seas adjoining are very commodiously situated for carrying on the fishing trade, and they abound with great quantities of hoad, surgeon, bass and several other kinds of fish, which may be caught and cured, and made fit for foreign markets, whereby the trade of Great Britain and the inhabitants of the said province would reap considerable benefit, which would enable the said inhabitants to purchase more of the British manufactures for their use, than at present they are able, by reason of the little trade and produce the said province affords, were it permitted for his Majesty's subjects to import salt from Europe into the said province for the curing of their fish withal, in the like manner as is practised in New England and Newfoundland, by virtue of an act of parliament, made in the fifteenth year of the reign of King Charles the Second, for that purpose: and whereas formerly the northern parts of America were comprehended under the general name of New England, but since have been divided into several provinces and colonies, and bear other distinct names, which occasions a doubt whether salt can be imported into them, without the further aid of parliament, by which a very considerable and beneficial fishery might be carried on there, to the great benefit of your Majesty's subjects in general, may it therefore please your most excellent Majesty, that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fourth day of June, one thousand seven hundred and twenty seven, it shall and may be lawful to and for any of his Majesty's subjects to carry and import salt from any part of Europe, into the province of Pennsylvania in America, in British ships and vessels, manned and navigated according to the act of parliament made in the twelfth year of the reign of King Charles the Second, intituled, *An act for the encouraging and increasing of shipping and navigation*; any law, statute, usage or custom to the contrary in any wise notwithstanding.

Anno decimo tertio

GEORGI I. Regis.

CAP. XXV.

*An act for the free importation of cochineal, during the time therein limited.*Revised by
7 Geo. 2. c. 18.
and continued
by 10 Geo. 2.
c. 47. 16
1 June, 1754.
&c.

WHEREAS cochineal of the growth of the Spanish West-Indies, is of principal use in dying cloth, and other the woollen manufactures of this kingdom, of scarlet, purple and other colours, called grain colours, to the great improvement thereof, by which great numbers of his Majesty's subjects are employed in finishing and perfecting such woollen manufactures; and whereas such cochineal, by the laws in being, cannot be imported but from Spain, or the places of its growth, and British ships are not at present admitted into the ports

of Spain, and the territories thereunto belonging, so that this kingdom is not likely to be furnished with a sufficient quantity of cochineal for the necessary service thereof, unless some provision be made for the free importing of the same, during the interruption of the commerce with Spain, whereby great quantities of cloths, and other woollen manufactures of this kingdom, are like to remain white in the makers and merchants hands, for want of cochineal to dye the same into grain colours for exportation; and whereas in several parts of Europe cochineal is now sold at much cheaper rates than in this kingdom, and it is now used abroad, in dying foreign manufactures, at lower prices than his Majesty's subjects can dye the manufactures of this kingdom therewith, to the great encouragement of foreign woollen manufactures, the great prejudice of the woollen manufactures of this kingdom, and impoverishment of many of his Majesty's subjects employed therein: for remedy whereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the Lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That from and after the twentieth day of May, one thousand seven hundred and twenty seven, during the space of six months, and to the end of the then next session of parliament, it shall and may be lawful to and for any person or persons to import and bring cochineal into this kingdom, in any ship or ships, vessel or vessels belonging to Great Britain, or to any kingdom or state in amity with his Majesty, from any port or place whatsoever; any act or acts of parliament to the contrary in any wise notwithstanding.

After 20 May, 1727, for six months, and to the end of the next session of parliament, cochineal may be imported free.

Anno decimo tertio

GEORGE I. Regis.

C A P. XXVII.

An act for continuing the laws therein mentioned, relating to copper bars exported; and for better preventing frauds committed by bankrupts; and for searching drugs and compositions for medicines.

WHEREAS the laws herein-after mentioned (which have by experience been found useful and beneficial) are near expiring, may it therefore please your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the Lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That the clause contained in an act made in the ninth and tenth years of the reign of the late King William the Third, intituled; *An act to settle the trade to Africa*, for allowing during a limited time, a drawback of the duties upon the exportation of copper bars imported, and which clause (after expiration thereof) was by an act of the twelfth year of her late Majesty's reign revived and continued for fourteen years, and from thence to the end of the then next session of parliament; and also the proviso in the said last act contained, being the words following, that is to say, *provided nevertheless, and be it enacted, That no drawback shall be allowed on the exportation of any copper, but as hath been, or shall be imported from the East-Indies, and the coast of Barbary only*, shall be and are hereby continued, from the expiration thereof, for and during the space of fourteen years; and from thence to the end of the then next session of parliament.

Clause relating to copper bars exported, continued for 14 years, &c. 9 & 10 W. 3. c. 26. 12 Ann. stat. 1. c. 18. 15 Geo. 2. c. 35. 26 Geo. 2. c. 32.

Anno

Anno primo

GEORGE II. Regis.

C A P. I.

An act for the better support of his Majesty's household, and of the honour and dignity of the crown of Great Britain.

May it please your most excellent Majesty :

2 Geo. 1.
stat. 1. c. 1.

2 W. & M.
stat. 1. c. 3.

10 W. 3. c. 21.

9 W. 3. c. 23.

1 Ann. stat. 1.
c. 7.

WHEREAS by an act of parliament made in the first year of the reign of our late sovereign lord King George the First, (of glorious memory) intituled, An act for the better support of his Majesty's household, and of the honour and dignity of the crown of Great Britain, it was amongst other things enacted, That the rates and duties of excise upon beer, ale, and other liquors, which had been granted to his late majesty King Charles the Second, by an act made in the twelfth year of his reign, intituled, A grant of certain impositions upon beer, ale, and other liquors, for the increase of his Majesty's revenues during his life, and which were granted to their late majesties King William and Queen Mary, (of blessed memory) by an act made in the second year of their reign, for their lives and the life of the survivor of them, (a certain duty of sixpence for every barrel of vinegar beer granted by the same acts excepted) and also a duty of sixpence, part of a duty of eight shillings, which was granted to his said late majesty King William, for and upon every barrel of vinegar, vinegar beer, or liquor preparing for vinegar, which should be brewed or made of any English materials, by any person or persons whatsoever, for sale, and so in proportion for a greater or lesser quantity, by an act made in the tenth year of his reign; and likewise the further subsidy of tunnage and poundage, and other duties upon wines, goods, and merchandizes, which had been granted to his said late majesty King William for his life, by an act made in the ninth year of his reign, intituled, An act for granting to his Majesty a further subsidy of tunnage and poundage towards raising the yearly sum of seven hundred thousand pounds for the service of his Majesty's household, and other uses therein mentioned, during his Majesty's life, should be levied, collected, and paid to his said late majesty King George the First, for and during the term of his natural life; and in and by the said act of the first year of the reign of his said late majesty King George the First, it was enacted and declared, That the hereditary rates and duties of excise upon beer, ale, and other liquors, which were granted to the crown in the twelfth year of the reign of the said late King Charles the Second, and the said duties of excise upon beer, ale, and other liquors, which had been granted to the late Queen Anne, by an act of the first year of her reign, for her life, (subject nevertheless to the incumbrances in that act mentioned) and the monies arising by the said further subsidy of tunnage and poundage, and other duties thereby granted, and the revenue arising in the general letter-office or post-office, or office of postmaster general, and the small branches of his Majesty's revenues therein particularly described or mentioned, should be for the support of his Majesty's household, and of the honour and dignity of the crown, as by the said act of the first year of his said late Majesty's reign (relation being thereunto had) may more fully appear: now, we your Majesty's most dutiful and loyal subjects the commons of Great Britain in parliament assembled, being desirous that a competent revenue for defraying the expences of your Majesty's civil government, and better supporting the dignity of the crown of Great Britain during your life, (which God long preserve) may be settled on your Majesty, and that your Majesty may be enabled to make an honourable provision for your royal family, as a testimony of our affection to your sacred person, of whose great goodness and princely qualification

ifications we have had very many testimonies; and by whose happy accession to the throne, your Majesty's subjects have a prospect, that the religion, laws, and liberties of this realm will be continued, and that they your said subjects, and their posterity, may, through the divine goodness, enjoy a long tranquillity under your Majesty's auspicious reign, have therefore freely and unanimously resolved to give and grant, and do by this act give and grant to you, our most gracious sovereign lord King George the Second, the several rates, duties, impositions, and charges herein after mentioned, during your Majesty's life; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled; and by the authority of the same, That, from and after the eleventh day of June, one thousand seven hundred and twenty seven, for and during the term of the natural life of his majesty King George the Second, (whom God long preserve) the said rates and duties of excise upon beer, ale, and other liquors, granted to his said late majesty King Charles the Second, by the said act made in the twelfth year of his reign, intituled, *A grant of certain impositions upon beer, ale, and other liquors, for the increase of his Majesty's revenue during his life*, and which were granted to their late majesties King William and Queen Mary, by the said act made in the second year of their reign, for their lives, and the life of the survivor of them; and which were continued to her said late majesty Queen Anne, by the said act of the first year of her reign, for her life; and which were continued to his said late majesty King George the First, by the said act of the first year of his reign, for his life, (other than and except the said duty of sixpence for every barrel of vinegar beer before mentioned to have been formerly excepted) and also the said duty of sixpence, part of the said duty of eight shillings for every barrel of vinegar, vinegar beer, or liquor preparing for vinegar, which shall be brewed or made of any *English* or foreign materials, by any person or persons whatsoever, for sale; and so in proportion for a greater or lesser quantity, imposed by the said act of the tenth year of the reign of his said late majesty King William the Third, shall be raised, levied, collected, and paid to our said sovereign lord King George the Second, in the same manner and form, and by such rules, ways, means, and methods, and under such penalties, forfeitures, and disabilities, and with such allowances as are mentioned and expressed in the before mentioned acts, or any of them, or by any other law now in force, relating to the revenue of excise; and that all and every the said laws relating to the revenue of excise shall be of full force and effect, to all intents and purposes, for the levying, receiving, ascertaining, and recovering the said duties of excise upon beer, ale, and other liquors; and the said duty of sixpence, part of the said duty of eight shillings for every barrel of vinegar, vinegar beer, or liquor preparing for vinegar, hereby granted or continued, in the like manner as if the same were repeated and enacted in the body of this present act.

From 11 June, 1727, the duties of excise, granted for his late Majesty's life, continued during his present Majesty's life.

Exceptions.

II. And be it also enacted by the authority aforesaid, That the said further subsidy of tunnage and poundage, and other duties upon wines, goods, and merchandizes, granted by the said act made in the ninth year of the reign of his said late majesty King William for his life, and continued to her said late majesty Queen Anne, by the said act of the first year of her reign, for her life, and afterwards continued to his said late majesty King George the First, by the said act of the first year of his reign, for his life, shall, from and after the said eleventh day of June, one thousand seven hundred and twenty seven, during the life of our said sovereign lord King George the Second, be raised, levied, collected, paid, and satisfied unto his Majesty, by the same ways, means, and methods, and under the same penalties, forfeitures, and disabilities, and by the same rules and directions, and with the same allowances and drawbacks as are prescribed in or by the said act of the ninth year of the reign of his said late majesty King William, or in any other

The further subsidy of tunnage and poundage continued.

other act or acts of parliament now in force in that behalf; and that the said act of the ninth year of the reign of his said late majesty King *William*, and other acts touching the said further subsidies of tunnage and poundage, and other duties upon wines, goods, and merchandizes last mentioned, and all and every the articles, rules, and clauses therein contained, or thereby referred unto, so far as the same relate to the raising, levying, collecting, or making allowances or drawbacks out of the same subsidies, and other duties, shall be of full force and effect, to all intents and purposes, during the life of our said sovereign lord King *George* the Second, as if the same were particularly and at large repeated and set down in the body of this act.

1 Geo. 2.
stat. 2. c. 12.

III. *And whereas by one other act, made in the first year of the reign of our late sovereign lord King George the First, intituled, An act for enlarging the fund of the governor and company of the bank of England, relating to exchequer bills; and for settling an additional revenue of one hundred and twenty thousand pounds per annum upon his Majesty, during his life, for the service of the civil government; and for establishing a certain fund of fifty four thousand six hundred pounds per annum, in order to raise a sum not exceeding nine hundred and ten thousand pounds, for the service of the publick, by sale of annuities, after the rate of six pounds per centum per annum, redeemable by parliament; and for satisfying an arrear for works and materials at Blenheim, incurred whilst that building was carried on at the expence of her late majesty Queen Anne, of blessed memory, and for other purposes therein mentioned, it is, amongst other things, enacted, That the yearly sum of one hundred and twenty thousand pounds, for the service of his said late Majesty's household and family, and other his necessary expences and occasions, should be paid quarterly, from the feast of Saint Michael the Archangel, in the year of our Lord one thousand seven hundred and fifteen, at the four most usual feasts in the year, by equal portions, during his said late Majesty's natural life, out of the monies of the aggregate fund, by the said act established, as in and by the said act it may also more fully appear; which payments determined on the said eleventh day of June, one thousand seven hundred and twenty seven: be it therefore enacted by the authority aforesaid, That there be granted and continued to our said sovereign lord King *George* the Second, during his natural life, (which God long preserve) the said revenue or yearly sum of one hundred and twenty thousand pounds per annum, which, from and after the said eleventh day of June, one thousand seven hundred and twenty seven, shall be and is hereby charged upon, and shall be paid and payable, from time to time, to his Majesty, during his life, out of the duties and revenues which compose the said fund, commonly called the aggregate fund, and every or any of them, at such times, and with such preference, as the same, by the said act last mentioned, or by any other act of parliament, was made payable to his said late majesty King *George* the First; and the commissioners of his Majesty's treasury, and the high treasurer and under treasurer of the exchequer for the time being, shall and may, and they are hereby authorized and required to cause the said yearly sum of one hundred and twenty thousand pounds, or any arrears thereof, to be issued and applied weekly, or as soon as the same can be satisfied, for the uses and purposes by this act appointed, out of the monies arisen or to arise as aforesaid, so as by such weekly or other payments, the sum of thirty thousand pounds, to be due thereupon at the end of each quarter, be not exceeded; and so that upon every of the said quarterly feast days the whole then due thereupon be completed, made up or satisfied, according to the true meaning of this act.*

The duties of
excise, the
further sub-
sidy, the
120,000 l.
per ann. the
revenue of the
post office, and
all the small

IV. And it is hereby enacted and declared, That the said hereditary rates and duties of excise upon beer, ale, and other liquors, and the said duties of excise upon beer, ale, and other liquors, hereby granted to his Majesty for the term of his life, and the said further subsidy of tunnage and poundage, and other duties upon wines, goods, and merchandizes, and the said yearly sum of one hundred and twenty thousand pounds hereby also granted

granted to his Majesty for the term of his life, and the said revenue of the general letter-office, or post-office, or office of post-master general, and the small branches of his Majesty's revenues herein-after expressed, that is to say, the monies arising by fines for writs of covenant and writs of entry, payable in the alienation-office, the post fines, the revenue of the wine licenses, sheriffs profers and compositions in the Exchequer, seizures of prohibited and uncustomed goods, the revenue arising to his Majesty by rents of lands, or for fines of leases of the same, or any of them, and all other branches and revenues which were settled or appointed for the support of the household of his said late majesty King *George* the First, and the honour and dignity of the crown, during his said late Majesty's life as aforesaid, (except such revenues, rents, and hereditaments as have been granted or passed to any person or persons, bodies politick or corporate, by or in pursuance of any act or acts of parliament in that behalf, and except all charges of particular annuities or sums of money on the said revenues, or any of them, made or allowed of by any act or acts of parliament whatsoever) shall be for the support of his Majesty's household, and of the honour and dignity of the crown, and other the purposes in this act mentioned and declared: nevertheless the said hereditary duties of excise, and the said duties of excise granted for his Majesty's life as aforesaid, and the said revenues of the general letter-office or post-office, or office of post-master general, shall respectively be liable to and charged with the several particular annual, weekly, or other payments or incumbrances charged on, or directed to be set apart out of the said hereditary duties of excise, and the said duties of excise granted for the life of his said late majesty King *George* the First, and the said revenues of the general letter-office or post-office, or officer of post-master general, or any of them, by any former or other act or acts of parliament, in the same manner, and for the same uses, intents, and purposes, and under and subject to the like penalties, forfeitures, and disabilities, for any offences in or about the same, as the said last mentioned duties or revenues, or any of them, were subject or liable unto at the time of the demise of his said late majesty King *George* the First, as fully and effectually, to all intents and purposes, as if the same had been by this act particularly charged on or directed to be set apart out of the duties or revenues hereby granted or continued to his Majesty for his life; any thing herein contained to the contrary notwithstanding.

branches of the revenue, shall be for the support of the household, and the honour of the crown,

but chargeable with the incumbrances thereon by other acts.

V. Provided also, and it is hereby enacted by the authority aforesaid, That in case the produce of the several duties and revenues hereby granted and appropriated for the purposes aforesaid, (over and above such annual, weekly, and other payments and incumbrances as aforesaid, and over and above all grants made by any of his Majesty's royal predecessors) shall at any time or times appear to be so deficient, that within any one year, reckoning from the feast of Saint *John Baptist*, in the year of our Lord one thousand seven hundred and twenty seven, the same shall not be sufficient to answer and satisfy the yearly sum of eight hundred thousand pounds, then, and in every such case, and as often as any such deficiency shall happen, the same shall be provided for, answered, and made good, by and out of the then next aids to be granted in parliament.

If the produce of these duties be not sufficient to answer 800,000l. per ann. the deficiency to be made good out of the next aids.

VI. Provided nevertheless, and be it enacted by the authority aforesaid, That the several and respective duties and revenues which were payable to his said late majesty King *George* the First, in that part of *Great Britain* called *Scotland*, for and during his life, shall be continued, raised, levied, and paid, from the decease of his said late Majesty, during the life of his present majesty King *George* the Second, in the same manner only, and subject to the same or the like charges thereon, as the same were liable or subject to during his said late Majesty's life.

The revenues payable to his late Majesty in Scotland, continued to his present Majesty.

VII. Saving always, to all and every person and persons, bodies politick, and corporate, their heirs and successors, executors, administrators, and assigns, other than to our said sovereign lord the King, his heirs and successors,

Saving clause.

fors, all such rights, titles, estates, customs, interests, claims, and demands whatsoever, of, in, or to, or out of the revenues, hereditaments, and other the premises aforelaid, or any of them, as they or any of them had or ought to have had at the making of this act, as fully and effectually, to all intents and purposes, as if this act had never been made; any thing herein contained to the contrary notwithstanding.

Anno primo

GEORGE II. Regis.

C A P. VIII.

An act for granting an aid to his Majesty by sale of annuities to the bank of England at four pounds per centum, redeemable by parliament, and charged upon the duties on coals and culm; and for further applying the produce of the sinking fund; and for enlarging the time for exchanging Nevis and Saint Christopher's debentures for annuities at three per centum, and for applying the arrears of his late Majesty's civil list revenues.

Most gracious Sovereign,

9 Ann. c. 22.

WHEREAS by an act of parliament, made and passed in the ninth year of the reign of her late majesty Queen Anne, intituled, An act for granting to her Majesty several duties upon coals, for building fifty new churches in and about the cities of London and Westminster, and suburbs thereof, and other purposes therein mentioned, it was enacted, That for all sorts of coals and culm, which from and after the twenty eighth day of September, one thousand seven hundred and sixteen, and before the twenty eighth day of September, one thousand seven hundred and twenty four, should be imported and brought into the port of the city of London, or the river of Thames, within the liberty of the said city upon the same river, there should be paid to her Majesty, her heirs and successors, by way of imposition thereupon (over and besides all other impositions and duties) according to the rates herein-after mentioned; that is to say, For all such sorts of coals and culm as are usually sold by the chalders, for every chalders thereof, containing thirty six bushels Winchester measure, the sum of three shillings; and for such sorts of coals as are sold by the tun, for every tun thereof, containing twenty hundred weight, the sum of three shillings; all the produce of which said imposition on coals and culm was thereby appropriated for the building of fifty new churches, in or near the cities of London and Westminster, or the suburbs thereof, and other purposes therein mentioned: and whereas by an act of parliament, made and passed in the first year of the reign of your Majesty's royal father, King George the First, of glorious memory, the said impositions and duties upon coals and culm were further granted to his said late Majesty, from the twenty seventh day of September, one thousand seven hundred and twenty four, to the twenty eighth day of September, one thousand seven hundred and twenty five, and the whole produce thereof applied for the making provision for the ministers of the said fifty new churches, and other purposes therein mentioned: and whereas by an act of parliament of the fifth year of his said late Majesty's reign, intituled, An act for continuing certain duties upon coals and culm, and for establishing certain funds to raise money, as well to proceed in the building of new churches, as also to complete the supply granted to his Majesty, and to reserve the overplus monies of the said duties for the disposition of parliament, and for more effectually suppressing private lotteries, the same impositions and duties were granted to his Majesty, from the twenty seventh day of September, one thousand seven hundred and twenty five, to the feast of the annunciation of the blessed Virgin Mary, which should be in the year of our Lord one thousand seven hundred and fifty one, and were thereby charged with a particular fund of twenty one thousand pounds

1 Geo. 1.
stat. 2. c. 23.

5 Geo. 1. c. 9.

per annum for thirty two years, from the twenty fifth day of March, one thousand seven hundred and nineteen, for the raising from time to time, by loans at the Exchequer, on the credit of the said fund, as the same should be wanted, the sum of three hundred and sixty thousand pounds, in lieu of the provisions by the former acts for the building the said churches, and other purposes before mentioned; and the same impositions or duties were by the same act further charged with another particular fund of thirty thousand five hundred and fifty nine pounds, fourteen shillings per annum, for the like term of thirty two years, from the said twenty fifth day of March, one thousand seven hundred and nineteen, for the paying off and discharging the sum of five hundred thousand pounds, with the interest at four pounds per centum per annum, for the fortunate tickets in the lottery established by the said late mentioned act: and whereas by a subsequent act of parliament made in the sixth year of his said late Majesty's reign, for enlarging the South Sea company to enlarge the capital Stock and fund of the said company, the said duties on coals and culm were continued for ever; and thereby the said sum of five hundred thousand pounds for the said lottery, or any part thereof, was (amongst other publick debts therein enumerated) impowered to be taken into the capital stock of the said company, and the said company was to be entitled to an annuity after the rate of four pounds per centum per annum, redeemable by parliament, for so much thereof as should be so taken into the capital stock, in lieu of the former annuity payable for the same, and to a proportionable allowance for charges of management, and to be charged upon the said impositions and duties: and whereas, in pursuance of the said last mentioned act, the sum of four hundred thirty four thousand six hundred and five pounds principal money, part of the said sum of five hundred thousand pounds, was taken into the said stock, and by means thereof the said company became entitled to an annuity or yearly sum of seventeen thousand three hundred eighty four pounds, four shillings, redeemable by parliament, being after the rate of four pounds per centum per annum, in respect of the said principal sum so taken into their stock; and the residue of the said principal debt or sum of five hundred thousand pounds hath been since paid off and discharged, by means whereof the former particular fund or annuity of thirty thousand five hundred fifty nine pounds, fourteen shillings, for paying off the said five hundred thousand pounds and interest, was redeemed and discharged: and whereas by or in pursuance of another act of parliament, made in the thirteenth year of the reign of his said late majesty King George the First, intituled, An act for granting to his Majesty the sum of three hundred and seventy thousand pounds, to be raised by loans or exchequer bills, to be charged on the surplus monies of the duties on coals and culm, granted by an act of the fifth year of his Majesty's reign for a term of years, and since made perpetual, certain exchequer bills were made forth at the Exchequer, amounting together to the principal sum of three hundred thirty eight thousand eight hundred pounds; and charged on the said duties on coals and culm, and the same are still subsisting: and whereas by virtue of the powers granted by the said act of the fifth year of the reign of his said late majesty King George the First, several sums of money have been raised in part of the said three hundred and sixty thousand pounds, by loans; to be repaid with interest at the rate of four pounds per centum per annum, out of the said particular fund of twenty one thousand pounds per annum, and there now remains undischarged of the said loans, on the register thereof, the sum of ninety thousand pounds principal money, over and above any monies reserved in the Exchequer for satisfying thereof; and there also remains to be raised for the building the said churches, and other the purposes aforesaid, the further sum of one hundred and three thousand one hundred and forty pounds, to complete the said whole sum of three hundred and sixty thousand pounds by the said act appointed to be raised as aforesaid, and subject thereto, and to the said annuity of seventeen thousand three hundred eighty four pounds, and four shillings, or other charges now payable to the South Sea company, and redeemable on payment to the said South Sea company of the sum of four hundred thirty four thousand six hundred and five pounds,

pounds, and also to the said exchequer bills, amounting to three hundred thirty eight thousand eight hundred pounds, as aforesaid, the surplus of the said impositions or duties is reserved for the disposition of parliament: and whereas the governor and company of the bank of England have consented and agreed to advance and pay into the receipt of your Majesty's exchequer the sum of one million seven hundred and fifty thousand pounds, at the times and in manner herein-after mentioned, for the purchase of an annuity of seventy thousand pounds to be payable to them and their successors for ever, subject to redemption by parliament, to be charged on the said duties and impositions, so as the same duties and impositions be freed and discharged from all the former charges or incumbrances thereon: now, we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, being willing and desirous not only to discharge all the said charges and incumbrances, but also to raise the necessary supplies which we have cheerfully granted to your Majesty, by means the most easy to your people, have freely and voluntarily given and granted, and by this act do give and grant to your Majesty the sum of one million seven hundred and fifty thousand pounds, to be raised in such manner and form as is herein-after directed; and to that end do most humbly beseech your Majesty, that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That yearly and every year, from and after the feast day of the nativity of Saint John Baptist, in the year of our Lord one thousand seven hundred and twenty eight, a certain yearly sum or fund of seventy thousand pounds, being after the rate of four pounds *per centum per annum*, for or upon the sum of one million seven hundred and fifty thousand pounds to be raised by this act, be settled and established, and be payable in the manner and form herein-after expressed and declared, for satisfying the annuities to be purchased in pursuance of this act from time to time, until redemption thereof by parliament, according to the proviso or provisos herein-after for that purpose contained.

After St. John Baptist's day, 1728, an annuity of 70,000 l. at 4 per cent. to be raised, redeemable by parliament,

and chargeable on the duty on coals.

Surplus to be reserved for disposition of parliament.

On repayment by parliament, annuity redeemed.

II. And it is hereby enacted by the authority aforesaid, That the said yearly fund or sum of seventy thousand pounds is and shall, by virtue of this act, be charged and chargeable upon, and payable out of the monies which, from and after the said feast day of the nativity of Saint John Baptist, one thousand seven hundred and twenty eight, shall from time to time arise into the Exchequer, of or for the said impositions or duties on coals and culm so granted as aforesaid.

XI. Provided always, and be it enacted by the authority aforesaid, That in case there shall be any surplus or remainder of the monies arising by the said duties, at the end of any one year (computing the same to end at Christmas yearly) after the said annuity of seventy thousand pounds, and all arrears thereof are satisfied, or money sufficient shall be reserved for that purpose, such surplus or remainder shall, from time to time be reserved for the disposition of parliament, and shall not be issued but by authority of parliament, and as shall be directed by future act or acts of parliament; any thing in any former or other act or acts of parliament to the contrary notwithstanding.

XII. Provided always, and be it enacted by the authority aforesaid, That upon repayment by parliament to the said governor and company of the bank of England, and their successors or assigns, of the said sum of one million seven hundred and fifty thousand pounds, without any deduction, discount, or abatement whatsoever to be made out of the same, or any part thereof, and of all arrears of the said annuity or yearly sum of seventy thousand pounds, then, and not till then, the said annuity or yearly sum shall from thenceforth cease and be understood to be redeemed; and from and after such redemption, the monies arising from the said impositions and duties shall not be issued or applied to any use or purpose, but as shall be directed by

by future act or acts of parliament; any thing in this or in any former act or acts of parliament to the contrary notwithstanding.

XXIII. Provided always, and be it enacted by the authority aforesaid, That all the monies which shall arise for the said surplusses, excesses, and overplus monies commonly called the sinking fund (over and beyond what will satisfy and pay the several sums before mentioned, and such other charges as have been heretofore made thereon by authority of parliament) shall be appropriated, reserved and applied to and for the further discharging the principal and interest of such national debts and incumbrances, as were incurred before the twenty fifth day of December, one thousand seven hundred and sixteen, and are declared to be national debts, and were provided for by act or acts of parliament, in such manner and form as shall be directed by any future act or acts of parliament, to be discharged therewith or out of the same, and to and for no other use, intent, or purpose whatsoever.

The overplus of the sinking fund appropriated to discharge debts incurred before 25 Dec. 1716.

Anno primo

GEORGE II. Regis.

STAT. II. CAP. XVII.

An act for repealing the present duties on wine lees and lignum vitæ, and laying new duties on wine lees; and for prohibiting the importation of wine in flasks, bottles, or small casks; and for preventing frauds in exporting silk manufactures, and for supplying the want of regular certificates of such manufactures being landed in foreign parts, where such certificates cannot be had; and for giving further time to clerks and apprentices to pay duties omitted to be paid for their indentures and contracts.

Most gracious Sovereign,

WHEREAS in the book of rates annex to the act of tonnage and poundage, made in the twelfth year of the reign of King Charles the Second, a particular rate of four pounds per ton was fixt upon wine lees imported; according to which rate a subsidy of twelve pence in the pound was thereby payable to his Majesty: and whereas according to the said rate a further subsidy of poundage of twelve pence in the pound on wine lees imported, was granted to his present Majesty for his life (which God long preserve) by an act made in the first year of his Majesty's reign: and whereas by an act made in the second year of her late majesty Queen Anne, another subsidy was granted on the importation of wine lees, in proportion to the said rate, commonly called the one third subsidy; and by an act passed in the third year of her said late Majesty, another subsidy of poundage was granted on the importation of wine lees in proportion to the said rate, commonly called the two third subsidy; and whereas by an act made in the fourth year of the reign of their late majesties King William and Queen Mary, an additional impost of twenty five pounds for every hundred pound value, was laid upon French wine lees imported, according to the said rate; and whereas by an act made in the seventh year of the reign of his late majesty King William the Third, an additional duty of twenty five pounds per centum was laid upon French wine lees imported; all which acts which granted the said several subsidies, and other duties commonly called the old subsidy, the one third subsidy, and the two third subsidy (except the said further subsidy, which is granted to his Majesty during his life) as also the said additional impost and additional duty, are by several subsequent acts of parliament continued for ever, subject to redemption by parliament: and whereas great quantities of wines have of late been imported, mixed with, and under pretence

12 Car. 2. c. 4.

1 Geo. 2. stat.

1. c. 1.

2 Ann. c. 9.

3 Ann. c. 5.

4 W. & M.

c. 5.

7 W. & M.

c. 20.

After 24 Aug.
1728, the pre-
sent duties on
wine lees shall
cease.

Wine lees im-
ported to pay
the same du-
ties as wine.

How these du-
ties shall be se-
cured.

No drawback
for wine lees.

3 Geo. 1. c.
11.

pretence of lees, which were afterwards drawn off, and sold as wine, to the manifest abuse of the law, and prejudice of the revenue; for remedy whereof, we your faithful commons in parliament assembled; do beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fourth day of August, in the year of our Lord one thousand seven hundred and twenty eight; the said several subsidies, additional impost, additional duty, and other duties whatsoever, payable to your Majesty, your heirs and successors, by any law now in force, upon the importation of wine lees, shall cease and determine, and be no longer due and payable for wine lees imported after that time.

II. And be it further enacted by the authority aforesaid, That in lieu of the said former subsidies, and other duties repealed by this act, all wine lees imported into *Great Britain*, from and after the said twenty fourth day of *August*, shall be subject and liable to, and shall pay the same subsidies, impositions, and other duties, as are now payable to your Majesty, your heirs and successors, on the importation of wines into this kingdom, by any act or acts of parliament now in force, according to the several and respective growths thereof.

III. And be it further enacted by the authority aforesaid, That the several subsidies, impositions, and other duties granted by this act, shall be paid or secured, and shall be raised, levied, and collected in such manner and form, and by such ways and means, and under such penalties and forfeitures, and with such discounts and allowances, as are mentioned and expressed in the several acts of parliament which granted or continued the several subsidies, impositions, or other duties upon wines imported respectively; and all powers, penalties, provisions, articles, and clauses therein contained, shall continue in full force and effect during the continuance of the said respective subsidies, impositions, and other duties upon wines, and shall be applied, practised, and executed for the raising, levying, collecting, securing, answering, paying and appropriating the said respective subsidies, impositions, and other duties on wine lees imported, according to the true intent and meaning of this act, as fully and effectually, to all intents and purposes, as if the said clauses, matters and things, had been again repeated in the body of this present act; any law, custom, or usage to the contrary in any wise notwithstanding.

IV. And be it declared and enacted by the authority aforesaid, That no drawback shall be allowed for any lees of wine exported; any law, custom, or usage to the contrary notwithstanding.

V. And whereas by an act passed in the eighth year of the reign of his late majesty King George the First, intituled, An act giving further encouragement for the importation of naval stores, and for other purposes therein mentioned, liberty is given for any person or persons to import into *Great Britain*, within the term of one and twenty years, to be reckoned from the twenty fourth day of June, one thousand seven hundred and twenty two, directly from any of his Majesty's plantations or colonies in America, in any ship or vessel, ships or vessels, which may lawfully trade to and from the said plantations or colonies, and which shall be navigated according to law, any sort of wood, plank or timber whatsoever, wrought or unwrought, or any of the goods called lumber, in the said act enumerated, being of the growth and product of the said plantations or colonies, or some of them (except masts, yards and bowsprits) free from all customs and impositions whatsoever granted to his said Majesty, his heirs or successors: and whereas lignum vitæ being of the growth or product of the British plantations in America, is for the most part made use of by turners in making bowls, cups, and other necessaries, and particularly in making blocks, pulleys, and sheaves for ships, and staves for weavers; and forasmuch

Some doubt has arisen whether *lignum vitæ*, which is rated in the book of rates to pay duty as a drug, is within the intent and meaning of the said act, though very small quantities thereof are made use of physically: be it further enacted by the authority aforesaid, That such *lignum vitæ* imported, or to be imported on the conditions mentioned in the said act, after the twenty fourth day of June, in the year of our Lord one thousand seven hundred and twenty eight, shall; during the remaining term of the said one and twenty years, be free from all customs and impositions whatsoever, granted to his Majesty, his heirs or successors, as if the same had been mentioned and expressed in the body of the said act; any law, custom, or usage to the contrary notwithstanding.

Lignum vitæ, after 24 June, 1728, free of duty. 24 Geo. 2. c. 57.

VI. And whereas upon the aforesaid doubt, whether *lignum vitæ*; of the growth and product of the British plantations in America, might be imported into this kingdom free of duty, several bonds and deposits have been taken for answering the duties demanded for the same, the said bonds are hereby declared null and void, and discharged from all prosecutions for the same, and the deposits shall be delivered up.

Bonds for answering the duties discharged.

VII. And whereas great quantities of French wines and other wines, are imported in flasks and bottles and in small casks, which are frequently conveyed on shore without payment of duty, to the manifest loss of the revenue, and the detriment of the fair traders: be it enacted by the authority aforesaid, That from and after the twenty ninth day of November, one thousand seven hundred and twenty eight, no wines (other than such as hereafter are mentioned) shall be imported into this kingdom in flasks or in bottles, or in any vessel or cask which shall contain less than twenty five gallons; upon pain of forfeiting the same, or the value thereof; one moiety of which forfeiture to be for the use of his Majesty, his heirs and successors, and the other moiety to him or them who will seize, inform, or sue for the same, by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, wherein no essoin, protection, or wager of law shall be allowed, or any more than one imparlance; or by virtue of any law or laws of excise; for such forfeiture as shall be incurred in that part of Great Britain called England, Wales, or Berwick upon Tweed; or in the court of exchequer in Scotland, for such forfeiture as shall be incurred in that part of Great Britain called Scotland; any law, custom or usage to the contrary notwithstanding.

After 29 Nov, 1728, no wines to be imported in flasks, bottles, or vessels less than 25 gallons.

VIII. Provided always, and be it declared and enacted by the authority aforesaid, That this act, or any thing therein contained, shall not extend or be construed to extend to prohibit the importation of wines of the growth of the dominions of the great duke of Tuscany in open flasks, or wines of the growth of Turkey, or any other parts of the Levant seas, in the same manner as they have heretofore usually been imported.

Exception.

IX. And whereas by an act passed in the eighth year of the reign of his late majesty King George the First, For encouraging of the silk manufactures of this kingdom, and for other purposes therein mentioned, several allowances are to be made to the exporters of sundry manufactures of silk, and silk mixed with gold or silver, and with gogram, yarn, incle, or worsted, to parts beyond the seas, upon a debenture verified by the searcher, and oath being made and security given by the exporter, not to reland the same in Great Britain; and such securities are to be discharged (except in cases otherwise provided for) upon proper certificates, testifying the landing the said goods in parts beyond the seas; which certificates, in case of any entry for, or landing the said goods in Ireland, or in any other foreign port or place, where any officer or officers of his Majesty's customs shall be resident, are to be signed by the proper officer or officers of his Majesty's customs there; and in case of entry for any other foreign ports or places, such certificates are to be under the common seal of the chief magistrate in such port or place, or under the hands and seals of two known British merchants, then being at such port or place: and whereas it is found impracticable

8 Geo. 1. c. 15. for preventing frauds in exporting silk manufactures.

When certificate of landing goods cannot be obtained, the bonds to be discharged on the oath of the master, &c.

to bring any such certificates of landing, in cases where any of the said goods are sold on the coast of Africa, and some other foreign places, where no such certificates as the law directs can be obtained, and in cases of transshipping at Jamaica, and any other of the British plantations in America, without being landed there, into ships or vessels bound to Africa, and other foreign parts: be it therefore enacted and declared by the authority aforesaid, That in any of the said cases, where such certificates could not or cannot be had or obtained as aforesaid, the bonds or securities already given on exportation of the said goods, shall be discharged and vacated, upon proof made, on the oath of the master, mate, purser, or other person, having the charge of the ship during the voyage, and also the oath of the merchant exporter, if living, that to the best of his or their knowledge and belief, the said goods have been disposed of at the places to be mentioned in the respective oaths or affidavits, and that they have not been relanded or brought on shore again in any port or part of Great Britain, provided such proof be made on or before the first day of May, one thousand seven hundred and twenty nine, otherwise the said bonds may be put in suit as if this act had not been made; and for the future such bonds or securities are to be discharged and vacated, on the like proof being made within eighteen months from the date of the bond, that the said goods were so disposed of in foreign parts as aforesaid, the examination and proof being left to the judgment of the commissioners of the customs in England or Scotland respectively for the time being.

8 Geo. I. c.
15.

9 Geo. I. c. 2.

X. And whereas in and by an act of parliament made in the eighth year of his late majesty King George the First, For encouragement of the silk manufactures of this kingdom, and for other purposes therein mentioned, certain allowances or sums of money are to be paid to the exporters of silk stuffs made in Great Britain, or silk mixed with gold or silver, program, yarn, incl, cotton or worsted, as in the said act is expressed; and provision was made in the said act, that no allowance should be demanded or made for such of the said manufactures, when they are only mixed with silk at the edge or ends of the piece, which not being sufficient to prevent frauds and abuses in making those manufactures, a further provision was made for that purpose by another act made in the ninth year of the reign of his said late Majesty, which by experience has still been found ineffectual, several ill disposed persons having only put a small thread of silk scarce discoverable in the warp (by which is meant the length of the piece) not with intent to benefit the sale of the goods, but with a design to obtain the bounty or allowance on the exportation, contrary to the true intent and meaning of the said acts: for remedy whereof, be it enacted and declared by the authority aforesaid, That the said acts, or either of them, shall not extend or be construed to extend to the making any allowance on the exportation of any of the manufactures of stuffs aforesaid, mixt with silk, except the silk that shall be mixt in the warp shall be obvious and apparent to the view of the proper officers of the customs, and that the silk therein used shall be double the value of the bounty intended to be paid on the exportation of the said manufactures respectively; any law or custom to the contrary notwithstanding.

Anno

Anno secundo

GEORGE II. Regis.

C A P. VII.

An act for the more effectual collecting in Great Britain and Ireland, and other parts of his Majesty's dominions, the duties granted for the support of the royal hospital at Greenwich.

SECT. VII. **A**ND whereas, by the said act of the tenth of Queen Anne, the said duty of six pence per mensem is directed to be paid by the masters, commanders or owners of ships or vessels thereby made liable to pay the same, within fourteen days after they should be cleared inward by the officers of the customs; which hath been found ineffectual, in as much as many masters and commanders of ships and vessels, after they have been cleared at the custom-house, have wholly neglected to pay the said duty, whereby great detriment and loss hath happened to the said hospital: for remedy whereof, be it further enacted by the authority aforesaid, That from henceforth all and every the masters, commanders and owners of all merchant ships and other private ships and vessels whatsoever, by this act or any of the said former acts made liable to the payment of the said duty of six pence *per mensem*, shall pay all such monies as shall from time to time be due from them and every of them respectively unto the said hospital, for or on account of the said duty, before any such ships or vessels shall be cleared inwards by the officers of the customs of his Majesty, his heirs or successors, in any of the ports of this kingdom of Great Britain, or of the said kingdom of Ireland, or of the said islands of Guernsey, Jersey, Alderney, Sark and Man, or of any of them, or of any of his Majesty's colonies, islands or dominions in America; and that no customer, collector, comptroller, receiver, surveyor, searcher, waiter, or other officer whatsoever, of or belonging to the customs of his Majesty, his heirs or successors, shall, at any time hereafter, clear inwards any merchant ship or private vessel whatsoever, by this or any of the said former acts made or declared liable to the payment of the said duty of six pence *per mensem*, or grant any warrant, or give or make out any cocquet, transires, returns or discharges unto or for any such ship or vessel whatsoever, or shall permit or suffer any such ship or vessel to go out of any the ports before mentioned, until the said master, commander or owner or owners of every such ship or vessel respectively shall and do produce and shew forth unto such officer or officers, an acquittance or certificate, signed by the said receiver or receivers, or his or their deputy or deputies for the time being, whereby it shall appear, that such master, commander or owner or owners have duly and fully paid and discharged the said duty, and that he or they is not or are more than thirty days in arrear to the said hospital, or that they are exempted from the payment of the said duties by virtue of the exceptions herein, and in the said act of the tenth of Queen Anne contained; and every master, commander and owner of any such ship or vessel who shall refuse or neglect to pay the said duty of six pence *per mensem*, in the manner and within the time herein before mentioned, limited and appointed for payment thereof, and also every customer, collector, comptroller, receiver, surveyor, searcher, waiter, and other officer of the customs, who shall make default in any of the remissies enjoined them respectively by this act, or shall in any wise act contrary to the directions herein before mentioned, shall, for every such refusal, neglect, default or act, forfeit the sum of twenty pounds of lawful money of this kingdom, if such forfeiture shall be incurred within Great Britain or Ireland, or to the amount thereof in the money of such islands, colonies

Masters to pay the duty before they are cleared inwards by the custom houses

Masters, customers, &c. making default, forfeit 20 l.

Forfeitures
and penalties
how to be sued
for.

colonies or dominions where the same shall be incurred, to be recovered and applied in such manner as in that behalf is herein after mentioned and directed.

IX. And be it further enacted by the authority aforesaid, That all and every the forfeitures and penalties which shall at any time hereafter be incurred by virtue of this act, or any clause therein contained, within the kingdoms of *Great Britain* and *Ireland* respectively, shall be sued for and recovered in such manner, and with such costs of suit as by the said act of the tenth of *Queen Anne* is prescribed and directed for the recovery of the penalty or forfeiture of twenty pounds, hereby laid or inflicted upon the said masters, commanders and owners of ships or vessels neglecting or refusing to appear, or make discovery, or to pay the said duty, in such manner as by the said last mentioned act is required and directed; and that all and every the forfeitures and penalties, which shall at any time hereafter be incurred by virtue of this act, or any clause therein contained, within the said islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* and *Man*, or the said colonies, islands or dominions in *America*, or within any of them respectively, shall be sued for and recovered within the said islands, colonies, and dominions respectively, in such and the same manner as is usual in suing for and recovering other forfeitures or penalties incurred by virtue of penal laws within the said islands, colonies and dominions respectively, together with double costs of suit; and that one moiety of all and every the said forfeitures and penalties, when recovered, shall go and be to the use of the said hospital, and the other moiety thereof to the use of such person or persons as shall sue for the same in manner as aforesaid.

General issue.

X. And be it further enacted by the authority aforesaid, That if at any time or times hereafter, any person or persons shall be sued for any matter or thing which shall be done by virtue or in execution hereof, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence; and if upon any trial the plaintiff shall become nonsuited, or a verdict shall pass for the defendant, such defendant shall recover and be allowed treble costs of suit.

Anno secundo

GEORGE II. Regis.

CAP. IX.

An act to repeal a clause in an act made in the ninth year of his late Majesty's reign, which prohibits the importation of tobacco stript from the stalk or stem.

9 Geo. I. c. 21.

WHEREAS by an act made in the ninth year of the reign of his late Majesty King George the First, For enabling his Majesty to put the customs of *Great Britain* under the management of one or more commissioners, and for better securing and ascertaining the duties on tobacco, and to prevent frauds in exporting tobacco, and other goods and merchandizes, or carrying the same coastwise, it was (amongst other things) enacted, That from and after the first day of June, in the year of our Lord one thousand seven hundred and twenty four, no tobacco should be imported into *Great Britain*, stript from the stalk or stem; and in case any tobacco stript from the stalk or stem should be so imported, after the said first day of June, the same should be seized and should be liable to be searched for, and forfeited, by any officer of the customs, in the same manner as any other prohibited goods might by law be searched for or seized: which clause hath been found very prejudicial to the planters of tobacco in *America*, and to the tobacco trade of this kingdom: may it therefore please your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said clause in the said recited act, prohibiting the importation of tobacco stript from the stalk or stem aforesaid, shall be and is hereby repealed.

Clause in an
act of 9 Geo.
I. c. 21. relat-
ing to tobacco
stript from the
stalk, repealed.

Anno secundo

GEORGE II. Regis.

C. A. P. XVIII.

An act to ascertain the custom payable for corn and grain imported; for better ascertaining the price and quantity of corn and grain, for which a bounty is payable upon exportation; for appropriating the supplies granted in this session of parliament; and for giving further time to clerks and apprentices to pay duties omitted to be paid for their indentures and contracts.

WHEREAS by an act of parliament passed in the twenty second year of the reign of King Charles the Second, intituled, An act for improvement of tillage, and the breed of cattle, it is enacted, That when the prices of corn and grain, at the times, havens and places, when and where the said corn or grain shall be imported into this kingdom, exceed not the rates hereafter following, there shall be answered and paid for the custom and poundage thereof these rates; that is to say, For every quarter of wheat, when the same shall not exceed the price of three and fifty shillings and four pence the quarter, there shall be paid for the custom and poundage thereof the sum of sixteen shillings; and when the same shall exceed the sum of three and fifty shillings and four pence the quarter, and yet not above four pounds the quarter, that then there shall be answered and paid, for the custom and poundage of every quarter of wheat, the sum of eight shillings; for every quarter of rye, when the same doth not exceed the price of forty shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of sixteen shillings the quarter; for every quarter of barley or malt, when the same doth not exceed the price of two and thirty shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of sixteen shillings the quarter; for every quarter of buck wheat when the same doth not exceed the price of two and thirty shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of sixteen shillings the quarter; for every quarter of oats, when the same doth not exceed the sum of sixteen shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of five shillings and four pence the quarter; for every quarter of pease and beans, when the same doth not exceed the sum of forty shillings the quarter, there shall be answered and paid for the custom and poundage thereof the sum of sixteen shillings the quarter, each quarter to contain eight bushels, and each bushel to contain eight gallons, and no more; but when the prices of the several sorts of corn or grain above mentioned shall exceed the respective rates abovesaid, at the times and places of importation; that then and in every such case, there be answered and paid for the same the duties payable in such case before the making of the said act: and whereas by another act passed in the first year of the reign of King James the Second, intituled, An additional act for the improvement of tillage; it is enacted, That it shall and may be lawful to and for all and every the justices of the peace for the several and respective counties within his Majesty's kingdom of England, dominion of Wales, and town of Berwick upon Tweed, wherein foreign corn and grain shall or may be hereafter imported; and they and every of them are thereby enjoined and required, at their next respective quarter sessions after Michaelmas and Easter day yearly, by the oaths of two or more honest and substantial persons of the respective counties, being neither merchants nor factors for the importing of corn, nor any ways concerned nor interested in the corn so imported, and each of them having a freehold estate of twenty pounds per annum, or a leasehold estate of fifty pounds per annum, above all charges and re- prizes, and being skilful in the prices of corn (which oaths all and every the said justices are thereby impowered to administer) and by such other ways and means as

1 Jac. 2. c. 19.

Justices who have omitted to settle the prices of corn at the quarter-sessions after Michaelmas last, are to settle it at the next quarter-sessions.

Corn imported since the 1st day of Michaelmas quarter-sessions, and duty not paid, forfeited.

to them shall seem fit, to examine and determine the common market prices of middling English corn and grain, of the respective sorts in the said act mentioned, as the same shall be commonly bought and sold in the said respective counties, into which any foreign corn and grain shall be imported; and to certify the same with two such oaths made as aforesaid in writing annexed, unto his Majesty's chief officer and collector of the customs for the time being, residing in the said respective ports or havens, where the said corn or grain shall be imported, to be hung up in some publick place in the custom-house, to which all persons may resort for their information: and it is thereby further enacted, That the custom and duty of foreign corn and grain imported into any of his Majesty's said dominions of England, Wales, and town of Berwick upon Tweed, appointed by the first mentioned act to be paid, shall be collected and paid according to the prices contained in such respective certificates as aforesaid, and not otherwise; any thing in the said act, or in any other law or statute contained to the contrary notwithstanding: and it is further provided by the said act, That all that by virtue thereof is to be done by the justices of the peace at their quarter-sessions in their several counties, shall be done and performed in like manner in the city of London, in the months of October and April yearly, by the mayor, aldermen, and justices of the peace there, and that the persons making such oaths shall be no corn-chandler, mealman, factor, merchant, or other person interested in such corn so to be imported, but shall be some substantial housekeepers living in Middlesex or Surrey, qualified as aforesaid: and whereas the justices of the peace for some of the counties of this kingdom have, notwithstanding the last mentioned act, omitted or neglected to settle the price of corn at their quarter-sessions after Michaelmas last, and to return certificates thereof to the chief officer and collector of the customs, residing in the respective ports where the said corn or grain has been or may be imported; by means whereof the said officers were at a loss how to charge the custom and duty due for such corn, which has been, and may be a great loss to the revenue, and a detriment to the farmers and fair traders; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That it shall and may be lawful to and for all and every the justices of the peace for such of the several and respective counties of this kingdom, who have omitted or neglected to settle the prices of corn at the quarter-sessions after Michaelmas last, and they are hereby enjoined and required, at the next respective quarter-sessions, or at any adjournment thereof which shall happen after the passing this act, to examine and determine what the common market-prices of middling British corn and grain, of the respective sorts in the said acts mentioned, were at or about Michaelmas last in the respective counties, upon such oaths, and by such other ways and means, as are directed and prescribed by the said act passed in the first year of King James the Second, and to grant certificates thereof as directed by the said act; and the officers of the customs, and all other persons concerned are to govern themselves according to the prices of corn or grain contained in such certificates, as if the same had been regularly examined, determined and certified at last Michaelmas quarter-sessions as aforesaid; any thing in the said act, or any law, custom or usage to the contrary notwithstanding.

II. And be it declared and enacted by the authority aforesaid, That in all cases where any of the sorts of corn or grain aforesaid have been imported from beyond the seas, since the first day of Michaelmas quarter-sessions last past, and the importers or proprietors thereof have omitted or neglected or shall omit or neglect to pay the respective duties due or payable for the same, when demanded according to the prices mentioned and expressed in the certificates of the justices of the peace, made or to be made by virtue of the former and this present act, such importers or proprietors shall forfeit and lose all such corn and grain, or the value thereof, and the same shall and may be seized, prosecuted and sued for, by bill, plaint or information, in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland.

Scotland, one moiety whereof shall be to the use of his Majesty, his heirs and successors, and the other moiety to the seizor or prosecutor.

III. Provided always, and be it further enacted by the authority aforesaid, That in case the justices of the peace for the several counties of this kingdom shall for the future omit or neglect to examine and determine the prices of corn or grain, at their respective quarter-sessions after *Michaelmas* and *Easter* yearly, and to certify the same unto his Majesty's chief officer and collector of the customs for the time being, residing in the respective ports or havens, where foreign corn or grain shall or may be imported, in order to be hung up in some publick place in the custom-house, as directed by the said act passed in the first year of the reign of King *James* the Second, then and in such case, the collector of his Majesty's customs, at the respective port of importation, is hereby impowered to receive the several duties of the corn so imported, according to the lowest price of the several sorts of corn or grain, mentioned and expressed in the said act passed in the twenty-second year of the reign of King *Charles* the Second; any law, custom or usage to the contrary notwithstanding.

Justices not determining the price of corn, collector to settle it.

IV. And for the better ascertaining the quantity of corn or grain to be shipped for exportation, which by an act passed in the first year of the reign of their late majesties King *William* and Queen *Mary*, intituled, *An act for the encouraging the exportation of corn*, is no otherwise ascertained, than by the certificate of the exporter, attested upon oath; be it enacted, That the proper officers of the customs shall be impowered to admeasure all corn and grain, whereon there is an allowance payable for the exportation thereof; and for greater expedition therein, such admeasurement shall and may be by a tub or measure containing four *Winchester* bushels; and if such corn or grain intended to be exported, shall be brought to be shipped off in sacks, that then and in such case the said officers are hereby impowered and required to make choice of two of those sacks, out of any number not exceeding twenty sacks, and so in proportion for any greater quantity, before the same shall be put on board for exportation, and thereby compute the quantity of corn so intended to be shipped for exportation; and according to such computation, the allowance or bounty money shall be paid to the exporter for the whole quantity proportionably, upon his producing a certificate from the proper officer or officers of the customs, attesting the quantity and quality of the corn or grain so shipped for exportation.

W. & M. 1. c. 12.

Officers to measure corn exported.

V. And it is hereby further enacted by the authority aforesaid, That the like powers, certificates and regulations, and other matters and things above mentioned, shall be extended to the ascertaining the prices and quantity of bear *alias* bigg, oatmeal and malt made of wheat, or wheat malt, intended for exportation: provided nevertheless, That nothing in this act shall extend to alter the present practice, with respect to the manner of shipping corn from the port of *London*, but that the same may be measured by sworn meters appointed for that purpose, by whose certificate the searchers or other proper officers of his Majesty's customs, are hereby impowered and required to certify the quantity of corn shipped for exportation, on a certificate of such meters, as hath been constantly practised; any thing herein contained to the contrary notwithstanding.

Sworn meters to measure corn in the port of London.

Annō secundo

GEORGE II. Regis.

C A P. XXVIII.

An act to revive the laws therein mentioned, relating to the importation of foreign brandy, and other waters and spirits; for importation of cochineal; to continue several acts for preventing frauds in the customs; for encouragement of the silk manufactures of this kingdom; for making copper ore of the British plantations an enumerated commodity; for making perpetual an act therein mentioned; for suppressing of piracy; for enabling persons prosecuted upon the Capias, in relation to the running of goods, to defend in Forma Pauperis; for more effectual debarring of unlawful games; for licensing retailers of brandy, and other distilled liquors, and for better regulation of licenses for common inns and alehouses.

WHEREAS the laws herein after mentioned (which have by experience been found useful and beneficial) are expired or near expiring; may it therefore please your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That the clause in an act made in the fifth year of the reign of his late majesty King George the First, intituled, *An act against clandestine running of uncustomed goods, and for the more effectual preventing frauds relating to the customs*, which relates to the importation of foreign brandy, arrack, rum, strong waters or spirits, in any ship, vessel or boat, under the burthen of fifteen tuns, which is expired, shall be and is hereby revived, and shall be in force for the purposes therein mentioned, from the first day of May one thousand seven hundred and twenty nine, until the twenty-ninth day of September one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament.

Act 5 Geo. 1. c. 11. relating to foreign brandy, &c. revived from 1 May 1729, to 29 Sept. 1734, &c. Farther continued by 20 Geo. 2. c. 47.

13 Geo. 1. c. 25. relating to cochineal revived from 1 May 1729, to 1 May 1730, &c. 20 Geo. 2. c. 47.

5 Geo. 1. c. 11. for preventing frauds in the customs, continued till 29 Sept. 1734, &c. 20 Geo. 2. c. 47.

II. And be it further enacted by the authority aforesaid, That an act made in the thirteenth year of his said late Majesty's reign, intituled, *An act for the free importation of cochineal, during the time therein limited*, which is expired, shall be and is hereby revived, and shall be in force for the purposes therein mentioned, from the first day of May one thousand seven hundred and twenty nine, until the first day of May one thousand seven hundred and thirty, and from thence to the end of the then next session of parliament.

III. And whereas several clauses in an act made in the fifth year of the reign of his said late Majesty, intituled, *An act against clandestine running of uncustomed goods, and for the more effectual preventing frauds relating to the customs, relating to such foreign goods, wares and merchandizes as shall be taken in at sea, out of any ship or vessel, in order to be landed, or put into any other ship, vessel or boat, and also relating to goods not reported, and found after clearing ships, and whereby further remedies are provided against retarding goods prohibited to be worn in this kingdom, and foreign goods shipped out for parts beyond the seas; and also relating to the opening or altering the package of goods on board ships outward bound; and also relating to hovering ships or vessels of the burthen of fifty tuns or under; and also concerning the bales or package in which coffee shall be exported; and also relating to rum imported in casks or vessels not containing twenty gallons at the least; and also relating to certificate goods entered in order to be exported to Ireland; which said several clauses were to have continuance for the term of three years, from the several times of the commencement thereof, and from thence to the end of the next session of parliament respectively* (which said several clauses last mentioned

mentioned were, by another act passed in the ninth year of the reign of his said late Majesty, for continuing of some laws and reviving others therein mentioned, and against clandestine running of uncustomed goods, and for more effectual preventing frauds relating to the customs, and frauds in mixing silk with stuffs to be exported, further continued from the expiration of the several and respective terms therein mentioned, for the term of five years, and from thence to the end of the then next session of parliament): and whereas the said clauses are near expiring, but in regard it is necessary that the said clauses should be further continued, for preventing frauds in the revenue, be it enacted by the authority aforesaid, That the said last mentioned clauses in the said act of the fifth year of the reign of his late Majesty, and so continued by the said act of the ninth year of his said late Majesty, shall be in force and put in practice, for the purposes in the said acts mentioned, from and after the expiration thereof, until the twenty ninth day of September one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament.

IV. And be it further enacted by the authority aforesaid, That the several clauses contained in an act made in the eighth year of the reign of his said late Majesty, intituled, *An act for encouragement of the silk manufactures of this kingdom, and for taking off several duties on merchandizes exported, and for reducing the duties on beaver skins, pepper, mace, cloves and nutmegs imported, and for importation of all furs of the product of the British plantations, into this kingdom only, and that the two corporations of assurance on any suits brought on their policies shall be liable only to single damages*, relating to the encouragement of the silk manufactures of this kingdom, and for taking off several duties on merchandizes exported, which were to continue in force for three years, from the twenty fifth day of March one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament, and which were by an act made in the eleventh year of the reign of his said late Majesty, to continue several acts therein mentioned, for encouraging of the silk manufactures of this kingdom, and for other purposes therein mentioned, further continued from the expiration thereof for three years, and from thence to the end of the then next session of parliament, shall be and are hereby further continued from the expiration thereof, until the twenty ninth day of September one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament.

V. And be it further enacted, That the two last clauses, for the more effectual preventing frauds and abuses in the said last mentioned manufactures, contained in an act made in the ninth year of his Majesty's reign, for continuing some laws and reviving others, and for other purposes therein mentioned, shall be of full force, and shall be put in execution accordingly, until the said twenty ninth day of September one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament.

VI. And be it further enacted by the authority aforesaid, That the act made in the eighth year of his late Majesty's reign, intituled, *An act to prevent the clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarantine, and to subject copper ore, of the production of the British plantations, to such regulations as other enumerated commodities of the like production are subject*, which was to be in force for two years, from the twenty fifth day of March one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament, which act (except the clause obliging all ships or vessels to perform quarantine) was by an act made in the eleventh year of his late Majesty's reign, to continue several acts therein mentioned, for encouraging of the silk manufactures of this kingdom, for the preventing the clandestine running of goods, for making copper ore of the British plantations an enumerated commodity, and for explaining and amending a late act for more effectual punishment of such who shall wilfully burn and destroy ships, further continued from the expiration thereof for the

9 Geo. 1. c. 3.

8 Geo. 1. c. 15;
for encourag-
ing silk manu-
factures, con-
tinued till 29
Sept. 1734; &c.
26 Geo. 2. c.

32.

11 Geo. 1. c.
29.

Two last
clauses in 9
Geo. 1. c. 8.
continued till
29 Sept. 1734
&c.

8 Geo. 1. c. 18;
relating to cop-
per ore, con-
tinued for
three years, &c.
Further conti-
nued by 20 Geo.
2. c. 47.

space of three years, and from thence to the end of the then next session of parliament, shall be (except so much of the same act as relates to ships or vessels performing quarantine) and the same is hereby continued, from the expiration thereof, until the twenty ninth day of *September* one thousand seven hundred and thirty four; and from thence to the end of the then next session of parliament.

What persons,
prosecuted by
Capias, may
defend in For-
ma Pauperis.

VIII. And be it further enacted by the authority aforesaid; That in case any person arrested and imprisoned by virtue of any writ of *Capias*, or information relating to the customs, shall make affidavit before the judge or judges of such court, where such action or information shall be brought, or before any other person commissioned by such court to take affidavits, that he is not worth, over and above his wearing apparel, the sum of five pounds (which affidavit the said judge or judges of such court, and such persons so commissioned, is and are hereby authorized and required to take) and such person shall thereupon petition such court to be admitted to defend himself against such action or information in *Forma Pauperis*, that then the judges of such court shall according to their discretions admit such person to defend himself against such action or information, in the same manner, and with the same privileges, as the judges of such court are by law directed and authorized to admit poor subjects to commence actions for the recovery of their rights; and for that end and purpose it shall be lawful for the judges of such courts to assign counsel learned in the law, and to appoint an attorney and clerk of such court to advise and carry on any legal defence that such person can make against such action or information, which said counsel, attorney and clerk so assigned and appointed, is and are hereby required to give his and their advice and assistance to such person, and to do their duties without fee or reward.

Anno secundo

GEORGE II. Regis.

C A P. XXXV.

An Act for the better preservation of his Majesty's woods in America, and for the encouragement of the importation of naval stores from thence; and to encourage the importation of masts, yards, and bowsprights, from that part of Great Britain called Scotland.

SECT. III. **A**ND whereas by several acts of parliament passed in the third and fourth and in the twelfth years of her late Majesty's reign, great encouragement was given, and large premiums allowed, for the importation of naval stores from the British plantations in America; and it hath been found by experience, that the said plantations are capable of furnishing sufficient quantities of naval stores, but many frauds and abuses have been committed therein, and greater premiums paid, than were necessary for the same: and whereas the said acts, excepting only such parts of them as relate to the premiums on hemp imported, are expired: now for the future encouragement of the planters to send such quantities of good merchantable naval stores to Great Britain, as may be necessary for the service of the royal navy, and for the navigation of this kingdom, and in order to reduce the expence of such premiums for the future, be it further enacted by the authority aforesaid, That from and after the twenty ninth day of *September* next, all and every person or persons that shall import or cause to be imported into this kingdom, directly from any of his Majesty's *British* colonies or plantations in *America*, in any ship or ships that may lawfully trade to his Majesty's plantations, manned as by law is required, any of the naval stores hereafter mentioned, shall have and enjoy,

Premium for
importing na-
val stores, viz.

enjoy, as a reward or premium for such importation, after and according to the several rates of such naval stores, as follows, viz.

For all masts, yards, and bowsprights, *per tun*, allowing forty foot to each *For masts, &c.* tun, girt measure, according to the customary way of measuring round bodies, one pound.

For clean, good, merchantable, well conditioned tar, clear of dross or Tar, water, and fit in every respect for making cordage, *per tun*, containing eight barrels, and each barrel to gauge thirty one gallons and one half, to be well hooped and filled up, two pounds four shillings.

For clean, good, merchantable, and well conditioned pitch, not mixt Pitch, with dirt or dross, *per tun*, containing twenty gross hundreds, net pitch, to be brought in eight barrels of equal size, one pound.

For clean, good, and merchantable turpentine, clear of dross and water, Turpentine, *per tun*, each tun containing twenty gross hundreds, net turpentine, to be brought in eight barrels of equal size, one pounds ten shillings.

Which said several premiums for each species afore-mentioned, shall be paid and answered by the commissioners or principal officers of his Majesty's navy, who are hereby impowered and required to make out a bill or bills, to be paid in course, for the same, upon certificate of the respective chief officer or officers of the customs, in any port of this kingdom, where such naval stores shall be imported as afore said; such bill or bills to be made out and given to the person or persons importing the same as afore said, within twenty Days after the discharge or unlading of the ship or vessel, ships or vessels, in which such stores shall be imported; upon a certificate or certificates to be produced to the chief officer or officers of the customs, which certificate or certificates shall be under the hand and seal of the governor, or lieutenant governor, or collector of his Majesty's customs, and naval officer, or any two of them, residing and being within any of his Majesty's said colonies or plantations, that before the departure of such ship or vessel, ships or vessels, the person or persons, merchant, trader or factor, loading the same, had made oath before them, that the said naval stores so shipped on board were truly and *bona fide* of the growth and produce of his Majesty's said colonies and plantations (which oath the said governor, lieutenant governor, collector of his Majesty's customs, and naval officer, or any two of them, are hereby authorised to administer) as likewise upon oath to be made within any port of *Great Britain*, by the master or masters of such ship or vessel, ships or vessels, importing such naval stores, that the same were shipped on board such ship or vessel, ships or vessels, within some of his Majesty's colonies or plantations in *America*, and that he or they know or believe, that the said naval stores were the produce of the said colonies or plantations.

To be paid by the commissioners of the navy, 24 Geo. 2. c. 52.

on certificate of the governor or of the place,

and on oath of the master of the ship,

IV. And whereas it is necessary for the better making cool and good tar, fit for cordage, in all the British plantations, that the last half part of every kiln of tar, when drawn, shall be made into pitch free of dross, be it enacted by the authority afore said, That the whole kiln of such tar, or the value thereof, unless the said half part shall be so made into pitch as afore said, shall, from and after the twenty-ninth day of September one thousand seven hundred and twenty-nine, be forfeited for the benefit of any person or persons, who shall sue for the same, to be levied and recovered in the same manner as other penalties and forfeitures are directed by this act; any thing herein contained to the contrary thereof in any wise notwithstanding.

The whole kiln of tar, unless the last half part be made into pitch, forfeited.

V. And to the end a particular benefit may accrue hereby to his Majesty's royal navy, and for the better supply of the same with naval stores, be it further enacted, That upon the importing of any naval stores from his Majesty's said colonies and plantations, for which a reward or premium is hereby granted, the pre-emption or refusal of such naval stores shall be offered and tendered to the commissioners of his Majesty's navy, upon landing the same; and if, within the term of twenty days after such tender, the said commissioners

The commissioners of the navy to have the pre-emption.

commissioners shall not contract or bargain for the same, it shall and may be lawful to and for the importer or importers, owner or owners, of the said naval stores, otherwise to dispose of the same, for his or their best profit and advantage.

On exportation, the exporter to produce a receipt that he hath repaid the premiums.

VI. And be it further enacted by the authority aforesaid, That if any pitch, tar, turpentine, masts, yards, or bowsprights, shall, after the twenty ninth day of *September*, which shall be in the year of our Lord one thousand seven hundred and twenty nine, be exported, that then, and in every such case, the person or persons so exporting the same shall, before the entry thereof, produce to the collector of the customs, at the port of exportation, or to the chief officer of the customs there, a receipt from the treasurer of the navy, or his cashire, which he is hereby directed to give without fee or reward, signifying that such exporter or his agent has paid to him the full amount of the premiums that are allowed by this act, for the like quantity of such naval stores respectively, either in lawful money of *Great Britain*, or by bill or bills made out for premiums, by virtue of this act; which receipt shall likewise be subscribed by the comptroller of such treasurer's accounts, or his chief clerk, without fee or reward, so that proper notice may be taken thereof in his office; and on failure thereof such naval stores shall not be exported; any law, custom, or usage to the contrary notwithstanding.

Treasurer of the navy to charge himself with the money received.

VII. Provided always, That the treasurer of his Majesty's navy shall, on the receiving of such premium or the value thereof from the exporter of such naval stores as aforesaid, charge himself with the money so received, or with the said premium, bill or bills; and the commissioners, and principal officers of his majesty's navy, are to take particular care that the same be duly brought to the account of his Majesty by such treasurer accordingly.

Naval stores exported before premium is repaid, are forfeited, and double their value.

VIII. And be it further enacted by the authority aforesaid, That if any person or persons, their agents or assigns, shall be found fraudulently to export such naval stores, without paying such premium to the treasurer of his Majesty's navy or his cashire, in manner aforesaid, such person or persons shall forfeit and lose all such naval stores, and double the value thereof, one moiety whereof shall be to the use of his Majesty, his heirs and successors, and the other moiety to the informer, or prosecutor, to be prosecuted in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively, wherein no essoin, protection, or wager of law, or more than one imparlance, shall be allowed.

Onus probandi to lie on the owner.

IX. Provided always, That if any doubt or dispute shall arise, whether any of the naval stores, or any part thereof, so to be exported, are of the growth, product, or manufacture of his Majesty's plantations in *America*, or of foreign growth, product, or manufacture, the *Onus probandi* shall lie on the owner or claimer thereof, and not on the informer or prosecutor; any law, custom, or usage to the contrary notwithstanding.

5 Geo. I. c. 11.

X. And whereas by an act passed in the fifth year of his late majesty King George the First's reign, intituled, An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs, several provisions are made, relating to the manner of examining and viewing pitch and tar, and making certificates for the same, in order to obtain the premium granted for such pitch and tar, and for inflicting penalties and forfeitures on any officer of the customs, who shall demand or take any fee, gratuity or reward for the examining, viewing, or delivering such pitch, tar, or other naval stores, with respect to the premium or reward allowed by law, or for the making or signing a certificate in order to the receiving such premium or reward, be it enacted by the authority aforesaid, That the several clauses, matters and things, contained in the said act of the fifth year of his said late Majesty, in so far as the same relate to the examining and viewing such pitch and tar of the produce of his Majesty's plantations, and for inflicting penalties and forfeitures upon any officer of the customs, demanding or taking any fee, gratuity, or reward, for examining, viewing, or delivering such pitch, tar, or other naval

to be continued during this act.

naval stores, with respect to the premium, and for the making or signing a certificate in order to the receiving such premium or reward, shall be continued and put in practice during the continuance of this act, as if the several matters, things, and penalties were again repeated and re-enacted in the body of this present act; any law, custom, or usage to the contrary notwithstanding.

XI. *And whereas by an act passed in the eighth year of his late Majesty's reign, intituled, An act giving further encouragement for the importation of naval stores, and for other purposes therein mentioned, a particular method is prescribed for the making of tar from green trees prepared for that purpose; and, before the importers were intituled to a premium, oath was to be made, that the trees were prepared after the following manner; that is to say, when such trees were fit to bark, the bark thereof was stripped eight foot, or thereabouts, up from the root of each tree, a slip of the bark of about four inches in breadth having been left on one side of each tree; that each tree, after having been so barked, had stood during one year at least, and was not before cut down for the making tar; which method, if the same was followed, there is great reason to apprehend would make the tar of the plantations much cooler, and more fit for the uses of navigation; but the inhabitants of the plantations, not being experienced in that method of making tar, cannot as yet furnish any quantities of tar made according to those directions: as a further encouragement therefore for the making of tar according to the directions of the said act, be it further enacted, That all and every person and persons that shall import, or cause to be imported into this kingdom, any clean, good, merchantable, well conditioned tar, clear of dross or water, and fit in every respect for making cordage, made from trees prepared as aforesaid, according to the directions of the said act of the eighth year of his late Majesty's reign, shall receive, as a premium for the same, four pounds per tun, containing eight barrels, and each barrel to gauge thirty one gallons and one half, to be well hooped and filled up, on the importation thereof: Provided always, That the importer of such tar, before he be intituled to any reward or premium for the same, shall produce to the proper officers of his Majesty's customs (who are to grant certificates upon the importation of tar) such certificate upon oath, that all the said tar was made without mixture of any other tar therewith, according to the directions of the said act, as in the said act for that purpose is particularly mentioned and required.* 8 Geo. I. c. 12.

Premium for importing clean tar.

XII. *And whereas there are in several parts of North Britain commonly called Scotland, great store of pine and fir trees fit for masts, yards, and bowsprights, but the lands and woods, which may yield such naval stores, are mostly in parts mountainous and remote from navigable rivers; therefore, for the encouragement of the proprietors of such lands and woods, in the making roads, passages, and rivers, in those northern parts useful and commodious to the publick, as well as for conveying such trees fit for masts, yards, and bowsprights to sea ports in North Britain, to be brought by sea, to that part of Great Britain called England: be it enacted by the authority aforesaid, That every person or persons, or bodies corporate, that shall, from and after the twenty-ninth day of September, one thousand seven hundred and twenty nine, during the time limited for the granting of premiums to the importers of naval stores from America, by virtue of this act, bring from North Britain aforesaid, into any port of South Britain aforesaid, any trees of twelve inches diameter and upwards, fit for masts, yards, or bowsprights, regularly converted and hewed at least into eight squares, sound, fresh and in good and merchantable condition, shall have and receive as a reward or premium for bringing such naval stores from North Britain to South Britain, for such trees fit for yards, masts, or bowsprights per tun, (allowing forty foot to each tun, girt-measure, according to the customary way of measuring round bodies) the sum of one pound, which said reward and premium shall likewise be paid and answered, in good and lawful money of Great Britain, by the commissioners or principal officers*

Premium for importing trees fit for masts, &c. from Scotland,

on certificate
from the chief
officer at the
place of im-
portation,

and the comp-
troller, &c. of
the customs
where the
trees are first
shipped,

and on oath
of the master
of the ship.

Commissioners
of the navy to
have the pre-
emption.

Penalty for
making false
affidavit,

or counter-
feiting an af-
fidavit or cer-
tificate.

of his Majesty's navy, who are hereby required and impowered to make out a bill or bills to be paid in course for the same, upon certificate of the respective chief officer or officers of the customs in any port of *South Britain*, where such trees fit for masts, yards, or bowsprights shall be imported as aforesaid; such bill or bills to be made out and given to the person or persons, or bodies corporate, importing the same as aforesaid, within twenty days after the discharge and unlading of the ship or vessel, ships or vessels, in which such trees shall be imported, upon a certificate or certificates to be produced to the chief officer or officers of the customs where such trees shall be imported, which certificate or certificates shall be under the hands and seals of the comptroller and collector of his Majesty's customs, and such naval officer as his Majesty shall think fit to appoint, or any two of them, residing at any such port or ports in *North Britain*, as his Majesty under the great seal of *Great Britain* shall think fit to appoint, where such trees shall be embarked or shipped, in order for importing the same into any port of *South Britain*, that before the departure of such ship or vessel, ships or vessels, the persons, traders, or factors, concerned or employed in cutting down such trees, or any two of them, had made affidavit in writing before such comptroller and collector of his Majesty's customs in *North Britain*, and such naval officer as his Majesty shall think fit to appoint, or any two of them, that such trees, so brought to such port of *North Britain*, were truly and *bona fide* of the growth and produce of *North Britain* aforesaid; in which affidavit the particular number, quantity, and qualities of such trees, together with the time when such trees were cut down, the names of the proprietors thereof, and the place or places where the same did grow, shall be fully and plainly specified and contained; which affidavits the said comptroller and collector of his Majesty's customs in *North Britain*, and such naval officer as his Majesty shall think fit to appoint, or any two of them, are hereby impowered to take, and to administer such oath as aforesaid, and the same affidavits to keep in their custody, and in which certificate a true copy of such affidavit shall be inserted; as likewise upon oath to be made within any port of *South Britain*, by the master or masters of such ship or vessel, ships or vessels importing such trees, that the same were truly laden on board such ship or vessel, ships or vessels within *North Britain* aforesaid, and that he or they know or believe, that the said trees were of the growth of *North Britain* aforesaid: provided always, That the pre-emption or refusal of such *North British* trees be offered and tendred to the commissioners of his Majesty's navy upon landing the same; and if, within the term of twenty days after such tender, the said commissioners shall not contract or bargain for the same, it shall and may be lawful for the importer or importers, owner or owners of the said *North British* trees, otherwise to dispose thereof.

XIII. And for the better preventing any fraudulent importation of foreign trees for masts, yards, or bowsprights (not being of the growth or produce of *North Britain*) to *South Britain*, in order to obtain the reward or premium hereby granted for *North British* trees: be it enacted by the authority aforesaid, That if any person or persons shall, during the continuance of this act, falsely make affidavit of and swear to the growth of any trees imported as fit for masts, yards, or bowsprights, not being of the produce of *North Britain*, or shall counterfeit any such affidavit or certificate, as herein is before described, in order to get the premium hereby granted for *North British* trees, all and every such person and persons shall suffer the like pains and penalties, as are incurred by persons committing wilful and corrupt perjury, and all and every such person and persons committing such offence shall forfeit the sum of one hundred pounds, one moiety thereof to the king's most excellent Majesty, his heirs and successors, and the other moiety to any person or persons that will sue for the same in any court of record of *Great Britain*, wherein no essoin, protection, or wager of law, or more than one imparlance shall be allowed; and if any comptroller, collector, or naval officer, shall make any

false

false certificate contrary to the true meaning of this act, such comptroller, collector, or naval officer, and every of them so offending, shall incur the same pains and penalties, as any officer of any port for the like offence is for making a false certificate for goods and merchandizes liable to, by an act made in the thirteenth and fourteenth years of the reign of king Charles the Second, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs.*

Penalty on comptroller, &c. making false certificate.

13 & 14 Car. 2. c. 11.

XIV. And be it further enacted by the authority aforesaid, That if the master or owner of any ship or vessel shall clandestinely import or receive in such ship or vessel, to be imported into *South Britain*, any trees fit for masts, yards, or bowsprights, not being of the growth of *North Britain*, as trees of the growth of *North Britain*, knowing the same to be foreign trees, and shall demand or receive for such foreign trees the reward or premium hereby granted for *North British* trees, such master or owner shall forfeit the sum of one hundred pounds, to be sued for and recovered in like manner as aforesaid, and the ship or vessel in which such foreign trees shall be so fraudulently imported, with all her guns, tackle, apparel, and furniture, shall be forfeited to the king's Majesty, his heirs and successors.

Clandestinely importing trees of foreign growth, and demanding a premium, forfeits 100 l.

XV. And it is hereby further enacted by the authority aforesaid, That the exportation of all masts, yards, and bowsprights of the growth of *Scotland*, from and after the twenty ninth day of *September* next, shall be under the same restrictions, regulations, payments, and penalties as are directed in this act to be observed, paid, and performed on the exportation of masts, yards, and bowsprights imported from the plantations.

The exportation of masts, &c. from Scotland, to be under the same regulations as masts, &c. from the plantations.

XVI. Provided always, That the importation of the naval stores following, viz. pitch, tar, turpentine, masts, yards, and bowsprights, of the growth or produce of his Majesty's colonies or plantations in *America*, shall be subject to the same regulations, restrictions, and limitations, in reference to the shipping and navigating thereof, and such security shall be given for importing the same into *Great Britain*, and subject to such penalties and forfeitures, as the importation of sugar, tobacco, cotton, wool, indigo, ginger, fustick, and other dying wood, for his Majesty's colonies and plantations in *America*, are subject unto.

Importation of naval stores from America, how to be regulated.

XVII. And be it further enacted by the authority aforesaid, That the aforementioned premiums upon masts, yards, and bowsprights, tar, pitch, and turpentine, shall be paid upon the importation of the said naval stores, for and during the term of thirteen years, to commence from the twenty ninth day of *September*, one thousand seven hundred and twenty nine, and from thence to the end of the next session of parliament, and no longer.

Continued as to the premium, etc. by 25 Geo. 2. c. 35.

Anno tertio

GEORGE II. Regis.

C A P. VII.

An act for continuing the duties upon malt, mum, cyder, and perry, in that part of Great Britain called England; and for granting to his Majesty certain duties upon malt, mum, cyder, and perry, in that part of Great Britain called Scotland, for the service of the year one thousand seven hundred and thirty; for exempting from the said duties cyder and perry used for distilling; for ascertaining the bounty for malt exported; for better preventing frauds in the malting of corn for exportation; for making good the deficiency of a late malt act; and for giving further time to clerks and apprentices to pay duties omitted to be paid for their indentures and contracts.

Allowances
for exportation
of malt.

1 W. & M.
sess. 1. c. 32.

On certificate
of malt being
exported, and
security, al-
lowance to be
paid.

Penalty on
relanding.

SECT. AND be it further enacted by the authority aforesaid, That
XIV. **A** from and after the said twenty-fourth day of June one thousand seven hundred and thirty, there shall be allowed to maltsters and makers of malt for exportation, for every twenty quarters of barley or other corn or grain that shall be entred and made into malt for exportation, an allowance of thirty quarters, after the same shall be dried and made into malt, and no more, upon the exportation thereof, though by their steeping, wetting, and watering the same, the said twenty quarters shall be run out to any greater quantity, exceeding the said thirty quarters, according to an act of parliament made in the first year of the reign of their late majesties King William and Queen Mary, intituled, *An act for encouraging the exportation of corn*, and in such cases where by the aforesaid act of parliament they are intituled to the same, and so in proportion for a greater or lesser quantity.

XV. And be it further enacted by the authority aforesaid, That from and after the said twenty fourth day of June, one thousand seven hundred and thirty, if any person or persons who shall export any malt into foreign parts, shall produce a certificate or certificates from the officer or officers with whom the entry of the corn or grain intended to be made into malt shall have been made, of the particular sum or sums of money that such person or persons is intituled to receive, according to the aforesaid allowance of thirty quarters of malt for every twenty quarters of corn or grain, and so in proportion for a greater or lesser quantity that shall have been entred to be made into malt for exportation, which certificates the said officers are hereby upon demand required to give gratis; and upon such person or persons giving sufficient security before the shipping thereof for exportation, that the particular quantity of malt which shall be intended to be exported as aforesaid, or any part thereof, shall not be relanded or brought again into any part or parts of Great Britain, which security the customer or collector of the port, where the same is intended to be exported, is hereby directed and authorized to take in his Majesty's name, and to his Majesty's use; then the collector or chief officer of the port where such malt shall be exported, shall give to the exporter thereof a certificate or debenture directed to the proper person or persons, by whom the said allowance by the aforesaid act of parliament is directed to be paid; which certificate or debenture being produced to such person or persons, he is hereby required to pay such allowance to the persons or their agents, so exporting the same. Provided always, That if after the shipping of any such malt to be exported, and the giving such security as aforesaid, in order to obtain the aforesaid allowance, the malt so shipped to be exported or any part thereof, shall be relanded in any part of Great Britain

Britain, that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the malt which shall be relanded, and treble the value thereof shall be forfeited; that is to say, one moiety thereof to the King, and the other moiety thereof to the person or persons that shall seize, inform, or sue for the same.

Anno tertio

GEORGE II. Regis.

C A P. XII.

An act for importing of salt from Europe into the colony of New York in America.

WHEREAS the river, bay, and coast of the colony of New York in America, and the seas adjoining, are very commodiously situated for carrying on of the fishing trade, and they abound with great quantities of shadd, surgeon, bass, sardine, and several other kind of fish, which may be caught and cured, and made fit for foreign markets, whereby the trade of Great Britain, and the inhabitants of the said colony would reap considerable benefit, which would enable the said inhabitants to purchase more of the British manufactures for their use, than at present they are able, by reason of the little trade and produce the said colony affords, were it permitted for his Majesty's subjects to import salt from Europe, into the said colony for the curing of their fish withal, in the like manner as is practised in New England and Newfoundland, by virtue of an act of parliament made in the fifteenth year of the reign of King Charles the Second for that purpose: and whereas formerly the northern parts of America, were comprehended under the general name of New England, but since have been divided into several provinces and colonies, and bear other distinct names, which occasions a doubt whether salt can be imported into them without the further aid of parliament, by which a very considerable and beneficial fishery might be carried on there, to the great benefit of your Majesty's subjects in general: may it therefore please your most excellent Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of June, one thousand seven hundred and thirty, it shall and may be lawful to and for any of his Majesty's subjects, to carry and import salt from any part of Europe into the colony of New York in America, in British ships and vessels, manned and navigated according to the act of parliament made in the twelfth year of the reign of King Charles the Second, intituled, *An act for the encouraging and increasing of shipping and navigation*, and in the same manner as salt may be imported from Europe into New England and Newfoundland, by an act made in the fifteenth year of the reign of the said King Charles the Second, intituled, *An act for the encouragement of trade*; any law, statute, usage, or custom to the contrary in any wise notwithstanding.

After 1 June 1730, Salt may be imported from Europe into New York in America.

12 Car. 2. c. 4.

Anno tertio

GEORGII II. Regis.

C A P. XIV.

An act for reducing the annuity or fund of the united East India company, and for ascertaining their right of trade to the East Indies, and the continuance of their corporation for that purpose, upon the terms therein mentioned.

Company to have the sole trade to the East-Indies for a limited time.

Vessels and goods trading thither during that time, without leave of the company, forfeited.

(a) Distributed and distributable, in the former edition. 7 Geo. 1. stat. 1. c. 21.

They shall enjoy all privileges granted by acts or charters.

SECT. IX. **A**ND it is hereby further enacted by the authority aforesaid, That notwithstanding such redemption of the said yearly fund of one hundred and twenty-eight thousand pounds as aforesaid, the said united company of merchants of *England* trading to the *East Indies* shall, subject to the proviso of determination herein after contained in that behalf, have, use, and enjoy, and shall continue to have, use, and enjoy, the whole and sole trade and traffick, and the only liberty, use, and privilege of trading, trafficking, and exercising the trade or business of merchandize in, to, and from the *East Indies*, and in, to, and from all the islands, ports, havens, coasts, cities, towns, and places between the cape of *Good Hope* and streights of *Magellan*, and limits in the said act of the ninth year of the reign of his said late majesty King *William* the Third, or in the said charter of the fifth day of *September*, in the tenth year of his said Majesty's reign mentioned, in as ample and beneficial manner, as the said company could thereby trade thereto; and the said *East Indies*, or the islands, havens, coasts, ports, cities, towns, and places within the limits aforesaid, or any of them, shall not from henceforth, at any time before such determination of the said sole and whole trade of the said united company of merchants of *England* trading to the *East Indies*, as is herein after mentioned, be repaired or sailed to, visited, frequented, or haunted by any other the subjects of his Majesty, his heirs or successors whatsoever; and if any of the said subjects of his Majesty, his heirs or successors, of what degree or quality soever they be, other than the factors, agents, and servants of the said united company of merchants of *England* trading to the *East Indies*, or such as shall be by them thereunto licensed or authorized, shall, at any time or times hereafter, before such determination of the said company's whole and sole trade as aforesaid, directly or indirectly sail or go to, visit, haunt, frequent, traffick, trade or adventure in, to or from the said *East Indies*, or other the limits or parts aforesaid, contrary to the true meaning hereof, all and every such offender and offenders shall incur the forfeiture and loss of all the ships and vessels which shall be employed in such voyage, trade, traffick, or adventure, with the guns, tackle, apparel, and furniture thereunto belonging, and also all the goods laden thereupon; or that were or shall be sent to, acquired, traded, trafficked, or adventured within the said *East Indies*, or parts aforesaid, and all the proceed and effects of the same, and every of them, and double the value thereof; which penalties shall be so sued for, seized, diverted and divertible (a), recovered and recoverable, as in and by the said act, made in the seventh year of the reign of his late majesty King *George* the First, is appointed, directed, and enacted concerning the penalties and forfeitures in that act mentioned or referred to, with respect to the said united company, or their trade to the *East Indies*.

X. And moreover it is hereby enacted by the authority aforesaid, That the said united company of merchants of *England* trading to the *East Indies*, shall at all times hereafter for ever (subject as aforesaid), have, hold, and enjoy, and be intitled unto, all and every the profits, benefits, advantages, privileges,

privileges, franchises, abilities, capacities, powers, authorities, rights, remedies, methods of suit, and all penalties and forfeitures, and disabilities, provisions, matters and things whatsoever, which by any former act or acts of parliament, or by any charter or charters founded thereupon, or by any clause or clauses in the said acts or charters contained, are enacted, given, granted, provided, inflicted, limited, established, or declared to, for, touching, or concerning the said company or body politick and corporate, either by the name of *The general society intituled to the advantages given by an act of parliament for advancing a sum not exceeding two millions for the service of the crown of England*, or the said body politick and corporate, called by the name of *The English company trading to the East Indies*, or the said body politick and corporate, now called by the name of *The united company of merchants of England trading to the East Indies*, and not by this act altered or intended to be altered, according to the tenor and true meaning of the said acts and charters, freed and discharged from all provisos and conditions of redemption and determination therein contained, and the same and every of them are hereby ratified and confirmed, and shall continue to be held and enjoyed; and be practised and put in execution, by the said united company of merchants of *England* trading to the *East Indies*, and their successors, for the better and more effectual settling and securing to them, and their successors, the whole, sole, and exclusive trade to the *East Indies*, and parts aforesaid, and for the preventing all his Majesty's subjects trading thither, and for securing also their possessions, estate and effects, and governing their affairs and business in all respects as fully and effectually as if the same profits, benefits, advantages, trade, privileges, franchises, abilities, capacities, powers, authorities, rights, remedies, methods of suit, penalties and forfeitures, disabilities, provisions, matters and things, were severally repeated and at large re-enacted in the body of this act; subject nevertheless to such restrictions, covenants, and agreements as are contained in the said acts and letters patent now in force, and not herein or hereby varied or altered, and subject also to the proviso following; that is to say:

XI. Provided always, and it is hereby enacted by the authority aforesaid, That at any time, upon three years notice to be given by parliament, after the twenty-fifth day of *March*, which shall be in the year one thousand seven hundred and sixty-six, upon the expiration of the said three years and repayment to the said united company of merchants of *England* trading to the *East Indies*, or their successors, of the said capital stock, debt or sum of three millions two hundred thousand pounds, and all arrears of annuity payable in respect thereof, in case the same shall not have been before repaid, then and from thenceforth the said right, title, and interest of the said united company of merchants of *England* trading to the *East Indies* to the whole, sole, and exclusive trade to the *East Indies*, and parts aforesaid, shall cease and determine.

On three years notice after 1766, and repayment of the whole capital stock, exclusive trade to cease:

XII. Provided always, and it is hereby further enacted by the authority aforesaid, That nothing in the above proviso, or in any proviso in the act of the ninth year of the reign of his said majesty King *William* the Third, or in the said charter of the fifth day of *September*, in the tenth year of his said Majesty, or in any other act or charter contained, shall extend, or be construed to extend, to determine the corporation of the said united company of merchants of *England* trading to the *East Indies*, or to hinder, prevent, or exclude the said united company from carrying on at all times, after such determination of the right to the sole, whole, and exclusive trade as aforesaid, a free trade in, to, and from the *East Indies*, and parts aforesaid with all or any part of their own joint stock in trade, goods, merchandises, estate and effects, in common with other the subjects of his Majesty, his heirs and successors, trading in, to, and from those parts.

But corporation to continue.

Anno tertio

GEORGE II. Regis.

C A P. XXVIII.

An act for granting liberty to carry rice from his Majesty's province of Carolina in America directly to any part of Europe southward of cape Finisterre, in ships built in and belonging to Great Britain, and navigated according to laws

3 & 4 Ann.
c. 5.

11 Car. 2.
c. 18.

25 Car. 2.
c. 7.

Act 3 & 4
Ann. which
makes rice an
enumerated
commodity
confirmed;
except rice
from Carolina.

WHEREAS by an act made in the third and fourth years of the reign of her late Majesty Queen Anne, intituled, An act for granting to her Majesty a further subsidy on wines and merchandizes imported, all rice of the growth or production of the English plantations in America, Asia, or Africa, is obliged to be imported into England, Wales, or Berwick upon Tweed, or to some other of the said plantations, under such securities and penalties as other enumerated goods or commodities of the growth, production, or manufacture of the said plantations are subject to by an act made in the twelfth year of the reign of the late King Charles the Second, intituled, An Act for encouraging and increasing of shipping and navigation, or by another act made in the five and twentieth year of the reign of the said late King, intituled, An act for the encouragement of the Greenland and Eastland trade, and for the better securing the plantation trade: and whereas his Majesty's province of Carolina in America has by experience been found to be a proper soil for producing rice to very great perfection, and for many years last past the produce thereof has increased; and it is reasonable to expect, that not only the produce thereof in those parts, but also the exportation thereof would be greatly increased, for the mutual benefit of this kingdom and the said province, if (notwithstanding the laws relating to navigation and trade to and from the plantations) liberty or licence were granted for ships built in and sailing from Great Britain, to load rice in the said province, and to carry the same directly to any ports of Europe lying southward of cape Finisterre, without bringing the same first to Great Britain, as the said laws now require, whereby the same will arrive at such ports more seasonably and in better condition for the consumption thereof, and prevent their being supplied with the same commodity from other countries: for this end, and for providing proper securities for your Majesty's duties, and for preventing any prejudice or damage to this nation, which might happen thereby from any other unlawful commerce between the plantations and any other foreign countries, as to any other enumerated commodities, or otherwise; may it therefore please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said act, passed in the third and fourth years of the reign of her said late Majesty, so far as the same extends to the making of rice of the growth and produce of his Majesty's plantations in America an enumerated commodity, shall be, and is hereby ratified and confirmed, as to all persons, ships, vessels, or places in all respects whatsoever, except only as to such of the said rice as by the act shall be permitted or allowed to be exported from his Majesty's province of Carolina in America, by such persons, and in such ships and vessels, and to such foreign countries and places, and under such entries, securities, restrictions, regulations, limitations, penalties, and forfeitures, as are herein after particularly described, appointed, limited, and enacted for the purpose.

II. And be it enacted by the authority aforesaid, That from and after the twenty-ninth day of *September*, one thousand seven hundred and thirty, it shall and may be lawful, notwithstanding any of the acts aforesaid, or any other act of parliament, for any of his Majesty's subjects, in any ship or vessel built in *Great Britain*, or belonging to any of his Majesty's subjects residing in *Great Britain*, and navigated according to law, that shall clear outwards in any port of *Great Britain* for the province of *Carolina* in *America*, to ship or load rice in the said province, and to carry the same directly to any part of *Europe* southward of cape *Finisterre*, without carrying the same to any other of his Majesty's plantations in *America*, or to *Great Britain*, the master or other person having or taking charge of such ship or vessel, before she clears outwards from *Great Britain*, first taking a licence under the hands of the commissioners of the customs for the time being, or any three of them, for the loading and carrying the same from the said province of *Carolina* directly to some part of *Europe* to the southward of cape *Finisterre*, upon a certificate from the collector and comptroller of the port where such licence shall be desired, certifying that bond has been given, with one or more sufficient security, in the sum of one thousand pounds, if the ship be of less burden than one hundred tons, and the sum of two thousand pounds, if the ship shall be of that or a greater burden, that no tobacco, sugars, cotton, wool, indigo, ginger, fustick, or other dying wood, mellasses, tar, pitch, turpentine, hemp, masts, yards, bowsprits, copper ore, beaver skins or other furs, of the growth, production, or manufacture of any *British* plantations in *America*, shall be loaden or taken on board such ship or vessel at *Carolina*, or any other of his Majesty's plantations in *America*, unless it be for the necessary provisions of the ship in their voyage; and that such ship or vessel shall proceed directly with all the rice that shall be so loaden on board such ship, by virtue of such licence, to some port of *Europe* to the southward of cape *Finisterre*, and there land the said rice, and that such ship, after landing the said rice, shall proceed for *Great Britain* before she returns to any of his Majesty's plantations in *America*; and in case the master or other person shall not, within four months after his arrival at such port, produce a certificate of having landed and discharged the said rice so taken on board in the said province of *Carolina*, at such port, which certificate is to be under the hand and seal of the *British* consul, or where there is no consul, to be under the hands and seals of two known *British* merchants residing in the port or place where such rice shall be landed; otherwise such bond shall be forfeited to his Majesty, and shall and may be sued and prosecuted in any of the courts of record in *Great Britain*.

After 29 Sept' 1730, rice may be carried directly to any part of Europe southward of cape Finisterre,

on licence, certificate and bond.

III. And be it further enacted, That before any rice be loaden or put on board any ship or vessel at *Carolina*, by virtue of the said licence, to be carried to some part of *Europe* to the southward of cape *Finisterre*, the master, or other person having or taking charge of such ship or vessel, shall, before his departure out of the said province of *Carolina*, deliver to the collector of the port where such ship is to take in her lading, the said licence, signed by the said commissioners of the customs, and a certificate of such bond having been given in *Great Britain* as aforesaid, and shall declare in writing upon oath before the collector, which such collector is hereby empowered to administer, whether he intends to load any rice pursuant to such licence, and to what place bound.

Before rice be put on board at Carolina, master to deliver his licence to collector, &c.

IV. And in order to ascertain the true quantity of rice exported from *Carolina* pursuant to such licence and the liberty granted by this act, be it enacted by the authority aforesaid, That before the same shall be shipped or put on board, the merchant, or other person exporting the same, shall make an entry thereof in writing with the collector of his Majesty's customs, and the naval officer, and also with the comptroller, where there is such an officer, and shall take out a cocquet or certificate of such entry, and shall, before the rice be shipped or put on board, indorse on the back of such

Merchant to make entry, and to take out a cocquet, and indorse the quantity.

Penalty for
false entry,
&c.

Master's duty
on return of
the ship to
Great Britain.

The officers
in Carolina
to transmit a
copy of the
indorsement,
to ascertain
the half sub-
sidy.

cocquet or certificate the true quantity intended to be shipped, mentioning the marks, numbers, and contents of each cask, and shall deliver the cocquet so indorsed to the searcher, or other officer appointed for the examining and shipping thereof; and if, upon weighing and examining the rice brought or intended to be shipped by virtue of such cocquet or certificate, either before or after the shipping thereof, the quantity shall appear to be greater than is indorsed thereon, or if any rice shall be laden or put on board any ship or vessel having liberty to trade by virtue of this act, or any hoy, lighter, bottom, boat, or other vessel, in order to be put on board such ship or vessel, before such entry or taking out such cocquet, and indorsing and delivery of the same as aforesaid, contrary to the true intent and meaning hereof, all such rice so shipped, or intended to be shipped, shall be forfeited, as also the hoy, lighter, bottom, boat, or other vessel employed in shipping the same; and the owner of such rice, or other person employed in shipping the same, shall also forfeit treble the value thereof, to be recovered in the court of vice admiralty held in any of his Majesty's plantations in *America*, or in any other court of record in any of his Majesty's plantations in *America*, at the election of the informer or prosecutor; one third part thereof to be to the use of his Majesty, his heirs and successors, one third part to the governor of the said colony, and the other one third to the informer or prosecutor; and before such ship or vessel shall depart from *Carolina* with the rice laden as aforesaid, the master, or other person having or taking charge thereof, shall receive the said licence from the collector and naval officer, and comptroller, who shall indorse thereon the marks, numbers, and contents of each cask of rice so shipped on board, and the collector and other officer shall make two copies of such licence and indorsement; for all which entries, cocquets, indorsements, or copies, no more shall be taken by the said officers than the accustomed fees; and the master, or other person having or taking charge of such ship, shall, before he receives the said licence, attest the said copies under his hand, which are to be left with the collector and other officers; and the said master, or other person having or taking charge of such ship, shall also, on the return of the said ship or vessel to *Great Britain*, produce and deliver the said licence to the commissioners of his Majesty's customs, or to the collector or comptroller of the port where bond was given when the said ship or vessel set sail from *Great Britain*, with the indorsement made thereon by the collector and other officers of the quantity laden on board in *Carolina*, as also a certificate signed and sealed by the consul, or two known *British* merchants, at the port or place where the rice was landed, certifying the landing thereof, with the number of casks so landed, and the marks, numbers, and contents of each cask, with the name of the ship and master, and that they verily believe that no sugar, tobacco, or other enumerated goods before-mentioned, except rice, have been there landed out of such ship or vessel.

V. And be it further enacted by the authority aforesaid, That the collector and other officers in *Carolina* shall, as soon as conveniently they can, transmit one of the said copies of the said indorsement to the commissioners of the customs in *Great Britain*, and thereupon there shall be payable to his Majesty so much as the half subsidy of the rice so shipped in *Carolina* shall amount unto, which would have remained in case the said rice had been first imported into *Great Britain* and afterwards re-exported; and the said commissioners, or the collector and comptroller of the port in which such ship was entered to sail for *Carolina*, as soon as they or either of them shall receive the said licence so indorsed, or one of the copies of the indorsement, attested by the master, or other person having or taking charge of such ship or vessel as aforesaid (which shall first come to the hands of the said commissioners, or the collector and comptroller) may and shall demand from any of the person or persons who entered into bond before the ship set sail from *Great Britain* as aforesaid, the full sum due for the

the half subsidy for all the rice mentioned in such indorsement, or the copy thereof attested as aforesaid; and in case the same is not paid within thirty days after such demand made, the bond shall be forfeited, and shall and may be put in suit, and the persons bound therein shall pay treble costs.

VI. And be it enacted, That this act shall continue and be in force five years, to be reckoned from the twenty-ninth day of September, one thousand seven hundred and thirty, and from thence to the end of the then next session of parliament.

Continuation.
Continued by
20 Geo. 2.
c. 47.

Anno quarto

GEORGE II. Regis.

C A P. XII.

An act to continue the duties for encouragement of the coinage of money.

May it please your most excellent Majesty,

WHEREAS great benefit and advantage did accrue to England by one act of parliament, passed in the eighteenth year of the reign of his majesty King Charles the Second, intituled, An act for encouraging of coinage, and continued by another act made in the twenty-fifth year of the reign of his said majesty King Charles, intituled, An act for continuing a former act concerning coinage; both which said acts were revived by an act made in the first year of the reign of his majesty King James the Second, and were continued by an act made in the fourth year of King William and Queen Mary, of blessed memory, and were further continued by an act made in the twelfth year of the reign of the said late King William, and were further continued by an act made in the seventh year of the reign of her late majesty Queen Anne, of blessed memory, and then extended to Scotland; and were further continued by an act made in the first year of the reign of his late majesty King George the First, of glorious memory, to be in force for seven years from the first day of March, one thousand seven hundred and fifteen, and until the end of the first session of parliament then next following, and were further continued by another act, made in the ninth year of his said late Majesty's reign, for seven years, from the first day of March, one thousand seven hundred and twenty-three, and until the end of the first session of parliament then next following; so that unless the said act be continued, the encouragement given thereby will cease, and this kingdom be deprived for the future of so great a good as it hath for many years last past enjoyed: now we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do give and grant unto your Majesty the rates, duties, and impositions herein-after mentioned, for and during the term and time herein-after expressed; and do humbly pray that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That such and the like rates, duties, and impositions, as by the said act of parliament of the eighteenth year of King Charles the Second were granted, and by the said subsequent acts were continued, for and upon the importation of wines, vinegar, cyder, beer, brandy, and strong waters imported, during the respective terms or times therein mentioned, shall be further continued, and be paid and payable to his Majesty, his heirs and successors, for and upon all wines, vinegar, cyder, beer, brandy, and strong waters, which shall be imported or brought into Great Britain within or during the space of seven years, to commence from the first day of March, one thousand seven hundred and thirty, and until the end of the first session of parliament then next following, and no longer;

18 Car. 2. c. 3.

25 Car. 2. c. 8.

1 Jac. 2. c. 7.

4 W. & M.

c. 24.

12 W. 3. c. 11.

7 Ann. c. 24.

1 Geo. 1. stat.

2. c. 43.

9 Geo. 1. c. 19.

Coinage duties

continued for

seven years.

Farther conti-

nued by 19 Geo.

2. c. 14.

longer; and that all the said former acts, and all other acts of parliament concerning coinage, and every of them, and every clause, article, and sentence in them, or any of them contained, now being in force, shall be, and are by virtue of this Act continued, and shall be in force, and be duly put in execution, for and during all such time and term as are before mentioned, as fully and effectually as if the same were particularly repeated and re-enacted in the body of this present act; any former law, statute, provision, matter, or thing whatsoever to the contrary notwithstanding.

Treasury, out of the monies arising by this act or other publick supplies, to defray the expences of the mints.

II. And to the end the importers of gold and silver into the mints of *England* and *Scotland* respectively, may not be discouraged by any deficiency of the revenue by this act settled for defraying the coinage thereof, be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them now being, or the lord high treasurer, or any three or more of the commissioners of the treasury for the time being, out of the monies arising by this act, or out of any other publick supplies granted or to be granted by parliament, to cause so much money to be applied as shall be necessary for defraying the expences of the said mints of *England* and *Scotland* respectively, by way of imprest, and upon account for that service, so as the same, together with the coinage duties arising by this act, do not exceed in any one year the sum of fifteen thousand pounds, and so as the said monies be issued out of the exchequer of *Great Britain* to the master of the mint in *England* and the master of the mint in *Scotland* respectively, for the said purposes.

Anno quarto

GEORGE II. Regis.

C A P. XIV.

An act to prevent frauds in the revenue of excise, with respect to starch, coffee, tea, and chocolate.

Officers of excise may seize any suspected starch,

and shall within 10 days exhibit an information before commissioners of excise, or two justices. Such starch forfeited, if not made appear that the duty was paid, and 5l. for every c. wt.

SECT. III. **A**ND be it further enacted by the authority aforesaid, That it shall and may be lawful for any officer or officers of excise or customs to seize any quantity of starch or hair powder, together with the horses and package containing the same, that shall be found in any ship or vessel, or shall be carrying in any cart or waggon, or in any other carriage whatsoever, where they shall have good reason to suspect and believe the same hath been made in some private workhouse or other place, or clandestinely imported without payment of any duty, or that the same is starch or hair powder, which hath been exported and reloaded again, after the duty had been repaid and drawn back for the same, at the time of exportation thereof, and that after such seizure shall have been made, the said respective officer or officers of excise or customs are hereby required, within ten days next after such seizure, to exhibit an information before any three or more of his Majesty's commissioners of excise, or any two or more justices of the peace residing near the place where any such seizures shall be made; and if at the hearing of such information, the party in whose possession any such starch or hair powder hath been found, does not make it appear that the duty hath been paid for the same, all the said starch and hair powder so seized for the causes aforesaid, shall be forfeited, together with the horses and package contained in the same; and the person in whose possession such starch or hair powder shall be found, shall likewise forfeit and pay the sum of five pounds for every hundred weight, and so in proportion for any greater or lesser quantity; and the said commissioners or justices of the peace shall then proceed to give judgment for the forfeiture of the said starch or hair powder.

powder, together with the horses and package containing the same, and likewise for the forfeiture of the said sum, in proportion as aforesaid.

IV. Provided always, and be it enacted by the authority aforesaid, That in case any officer or officers for the duties upon starch, or any officer or officers of the customs, shall have cause to suspect that starch is privately making in any place or places whatsoever, or that any starch is lodged or concealed in any place or places whatsoever, with an intent to defraud his Majesty of his duty; then, and in every such case, upon oath made by such officer or officers before the commissioners for the duties upon starch, or any one or more of them, or before one or more justice or justices of the peace, residing near the place where such officer or officers shall suspect the same to be privately making, or to be lodged or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioner or commissioners, justice or justices of the peace respectively, before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant under his or their respective hands and seals, to authorize and empower such officer or officers, by day or by night, (but if in the night, then in the presence of a constable or other lawful officer of the peace) to enter into all and every such place or places, where he or they shall so suspect that any starch is so privately making, lodged, or concealed, and to seize and carry away all such starch as they shall there find so privately making, together with all the materials that shall be there ready and preparing for the making of starch, and likewise all such starch as they shall find so lodged and concealed in any place or places whatever, as forfeited, for the use of such persons as by this act is hereafter directed, together with all and every the boxes, and all and every other thing or things wherein the same shall be contained, and the person or persons that shall be found so privately making starch as aforesaid, or the person or persons in whose possession any starch shall be found, unless he, she, or they, do make it appear that the duty has been paid for the same as aforesaid, shall respectively forfeit and pay the sum of fifty pounds; and if any person or persons whatever shall let, obstruct, or hinder any of the aforesaid officers from entering any such place or places for the purposes aforesaid, or in seizing and carrying away any starch, or any materials for the making of starch, which is and are before declared to be forfeited for the causes aforesaid, together with all and every the boxes, thing or things wherein the same is contained, the person or persons offending therein shall, for every such offence, forfeit and pay the sum of fifty pounds.

Officers by warrant may search for starch concealed.

Penalty for concealing starch.

X. And be it further enacted by the authority aforesaid, That all the penalties and forfeitures incurred by any person or persons, for any offence or offences committed by them contrary to this act, shall be sued for, levied, recovered, and mitigated by such ways and means, as any penalty or forfeiture for any offence or offences committed by any person or persons against any of the laws of excise, or either of them, can or may be sued for, levied, recovered, or mitigated, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, wherein no essoin, protection, or wager of law, or more than one imparlance, shall be allowed; and that one moiety of every such penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover, inform, or sue for the same within six months next after the offence committed.

Penalties to be sued for, as by the laws of excise.

XI. And whereas several ill disposed persons do frequently dye, fabricate, or manufacture very great quantities of sloe leaves, liquorish leaves, and the leaves of tea that have been before used, or the leaves of other trees, shrubs, or plants, in imitation of tea, and do likewise mix, colour, stain, and dye such leaves, and likewise tea, with Terra Japonica, sugar, molasses, clay, logwood, and with other ingredients, and do sell and vend the same as true and real tea, to the prejudice of the health of his Majesty's subjects, the diminution of the revenue, and

Penalty for
sophisticating
tea.

to the ruin of the fair trader: for remedy of such frauds and abuses for the future, be it enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and thirty one, if any person or persons, who shall be a dealer in or seller of tea, shall dye, fabricate, or manufacture any shoe leaves, liquorish leaves, or the leaves of tea that have been used, or the leaves of any other tree, shrub, or plant, in imitation of tea, or shall mix, colour, stain, or dye such leaves or tea, with Terra Japonica, sugar, molasses, clay, logwood, or with any other ingredients or materials whatsoever, or shall sell and vend, or utter, offer, or expose to sale, or shall have in his, her, or their custody or possession, any such dyed, fabricated, or manufactured leaves in imitation of tea, or any such coloured, stained, or dyed leaves, or tea mixed with any of the ingredients before mentioned, or with any other ingredients whatsoever, such person or persons shall respectively, for every pound of such leaves so dyed, fabricated, or manufactured in imitation of tea, and for every pound of such mixed, coloured, stained, or dyed leaves or tea, forfeit and pay the sum of ten pounds.

Penalty for
importing
cocoa nutshells
or husks with-
out the nuts.

XII. *And whereas great quantities of cocoa nutshells and husks have been lately imported, and after such importation are fabricated and worked up, so as to imitate either coffee or chocolate, and then after are vended and sold as such, to the endangering the healths of his Majesty's subjects, and to the great diminution and lessening of the inland duties charged upon those commodities: for preventing whereof, be it enacted by the authority aforesaid, That if any person or persons, from and after the twenty ninth day of September, one thousand seven hundred and thirty one, shall import any cocoa nutshells or husks, without the nuts thereunto belonging, it shall and may be lawful for any of his Majesty's officers of the customs, excise, or the said inland duties, to seize and secure the same, wherever such cocoa nutshells or husks shall be imported or found, together with the bags, boxes, and other package where the same shall be contained, and that after such seizure the said cocoa nutshells or husks, together with the bags and other package, shall be condemned according to due form of law, and after such condemnation, such cocoa nutshells or husks shall be destroyed or otherwise disposed of as his Majesty's commissioners of the customs, excise, or inland duties respectively concerned, or any three or more of them, shall think fit to direct and appoint; and for the encouragement of his Majesty's said officers to discover the importation of such cocoa nutshells and husks, his Majesty's commissioners of the customs, excise, and inland duties respectively concerned, or any three or more of them, are hereby authorized and required to reward any such officer or officers, making seizure of such cocoa nutshells or husks imported as aforesaid, in any sum not exceeding twenty shillings per hundred weight, out of the duties arising upon the importation of cocoa nuts, or by the inland duties upon chocolate, or either of them.*

Anno quarto

GEORGE II. Regis.

CAP. XV.

An act for importing from his Majesty's plantations in America directly into Ireland, goods not enumerated in any act of parliament.

WHEREAS by several acts of parliament made in this kingdom, and now in force, it is enacted, That no sugars, tobacco, cotton, wool, indigo, ginger, speckle wood or Jamaica wood, fustick, or other dying wood, rice, molasses, beaver skins, and other furs, copper ore, pitch, tar, turpentine, masts, yards, and bowsprights, of the growth, product, or manufacture of any of his Majesty's

Majesty's lands, islands, plantations, or colonies in America, shall be carried, conveyed, or imported from any of the said plantations to any land, territory, dominion, port or place whatsoever, other than to such other plantations as do belong to his Majesty, his heirs and successors, or to the kingdom of Great Britain: and whereas by an act of parliament made in this kingdom in the seventh and eighth years of the reign of King William the Third, intituled, An act for preventing frauds and regulating abuses in the plantation trade: it is (among other things) enacted, That it shall not be lawful, on any pretence whatsoever, to put on shore in the kingdom of Ireland any goods or merchandizes of the growth or product of any of his Majesty's plantations in America, unless the same have been first landed in the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, and paid the rates and duties wherewith they are chargeable by law, under the penalty of the forfeiture of the ship and goods: and whereas the said act of the seventh and eighth years of his said late majesty King William the Third, hath been construed to extend to prohibit the importing from his Majesty's plantations in America into the kingdom of Ireland, as well such goods and merchandize of the growth or product of his Majesty's said plantations as are not enumerated, as those goods and merchandize of the growth, product, or manufacture of the said plantations which are in the several acts for that purpose enumerated, and required to be imported into this kingdom of Great Britain, or to some other of the said plantations, to the great prejudice of the trade and navigation of this his Majesty's kingdom of Great Britain, and his Majesty's said plantations: for remedy whereof be it enacted; and it is hereby enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall and may be lawful to import into the said kingdom of Ireland from his Majesty's plantations in America, and to land and put on shore in the said kingdom of Ireland, all goods and merchandizes of the growth, product, or manufacture of any of his Majesty's said plantations (except sugars, tobacco, cotton, wool, indigo, ginger, speckle wood or Jamaica wood, fustick, or other dying wood, rice, molasses, beaver skins, and other furs, copper-ore, pitch, tar, turpentine, masts, yards, and bowsprights, of the growth, product, or manufacture of the said plantations); any thing in the said recited act of the seventh and eighth years of his said late majesty King William the Third, or in any other act contained, or any law or usage to the contrary thereof in any wise notwithstanding.

Goods not enumerated in any act of parliament, may be imported into Ireland from the plantations, in British ships, &c.

II. Provided always, That the goods and merchandize to be imported into the said kingdom of Ireland from his Majesty's plantations in America, by virtue of this act, shall be imported in British shipping, whereof the master and three fourths of the mariners at least are British.

Explained as to the importation of hops into Ireland, 5 Geo. 2. c. 9.

Anno quarto

GEORGE II. Regis.

C A P. XXI.

An act to explain a clause in an act made in the seventh year of the reign of her late majesty Queen Anne, For naturalizing foreign protestants, which relates to the children of the natural-born subjects of the crown of England, or of Great Britain.

WHEREAS by an act of parliament made in the seventh year of the reign of her late majesty Queen Anne, intituled, An act for naturalizing foreign protestants, it is, amongst other things, enacted, That the children of all natural-born subjects, born out of the ligeance of her said late Majesty, her

7 Ann. c. 5.

10 Ann. c. 5.

Children of
natural born
subjects born
out of the al-
legiance of
the crown,
declared to be
natural-born.
7 Ann. c. 5.
f. 3.

Children of
parents at-
tainted of
treason,

or in actual
service of fo-
reign princes
in enmity with
the crown,
excepted.

Proviso.

her heirs and successors, should be deemed, adjudged, and taken to be natural-born subjects of this kingdom to all intents, constructions, and purposes whatsoever: and whereas in the tenth year of her said late Majesty's reign another act was made and passed to repeal the said act (except what related to the children of her Majesty's natural-born subjects, born out of her Majesty's allegiance:) and whereas some doubts have arisen upon the construction of the said recited clause in the said act of the seventh year of her late Majesty's reign: now for the explaining the said recited clause in the said act, relating to children of natural-born subjects, and to prevent any disputes touching the true intent and meaning thereof, may it please your most excellent Majesty that it may be declared and enacted; and be it declared and enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That all children born out of the ligeance of the crown of England, or of Great Britain, or which shall hereafter be born out of such ligeance, whose fathers were or shall be natural-born subjects of the crown of England, or of Great Britain, at the time of the birth of such children respectively, shall and may, by virtue of the said recited clause in the said act of the seventh year of the reign of her said late Majesty, and of this present act, be adjudged and taken to be, and all such children are hereby declared to be natural-born subjects of the crown of Great Britain, to all intents, constructions, and purposes whatsoever.

H. Provided always, and be it further enacted and declared by the authority aforesaid, That nothing in the said recited act of the seventh year of her said late Majesty's reign, or in this present act contained, did, doth, or shall extend, or ought to be construed, adjudged, or taken to extend, to make any children born or to be born out of the ligeance of the crown of England, or of the crown of Great Britain, to be natural-born subjects of the crown of England, or of Great Britain, whose fathers at the time of the birth of such children respectively were or shall be attainted of high treason, by judgment, outlawry, or otherwise, either in this kingdom or in Ireland, or whose fathers at the time of the birth of such children respectively, by any law or laws made in this kingdom or in Ireland, were or shall be liable to the penalties of high treason or felony, in case of their returning into this kingdom or into Ireland without the licence of his Majesty, his heirs or successors, or of any of his Majesty's royal predecessors, or whose fathers at the time of the birth of such children respectively were or shall be in the actual service of any foreign prince or state then in enmity with the crown of England, or of Great Britain, but that all such children are, were, and shall be and remain in the same state, plight, and condition, to all intents, constructions, and purposes whatsoever, as they would have been in if the said act of the seventh year of her said late Majesty's reign, or this present act, had never been made; any thing herein, or in the said act of the seventh year of her said late Majesty's reign, contained to the contrary in any wise notwithstanding.

III. Provided always, and be it further enacted by the authority aforesaid, That if any child, whose father at the time of the birth of such child was attainted of high treason, as aforesaid, or was liable to the penalties of high treason or felony, in case of returning into this kingdom or Ireland without licence as aforesaid, or was in the actual service of any foreign prince or state then in enmity with the crown of England, or of Great Britain (other than and excepting always out of this proviso all children of such persons who went out of Ireland in pursuance of the articles of Limerick) hath come into Great Britain or Ireland, or any other of the dominions belonging to the crown of Great Britain, and hath continued to reside within Great Britain or Ireland, or other the dominions aforesaid, for the space of two years, at any time between the sixteenth day of November, in the year of our Lord one thousand seven hundred and eight, and the twenty fifth day of March, in the

the year of our Lord one thousand seven hundred and thirty one, and during such residence hath professed the protestant religion; or if any child, whose father at the time of his or her birth was within any of the descriptions before mentioned, hath come into *Great Britain* or *Ireland*, or any other of the dominions belonging to the crown of *Great Britain*, and professed the protestant religion, and died within *Great Britain* or *Ireland*, or any other of the dominions aforesaid, at any time between the said sixteenth day of *November*, in the year of our Lord one thousand seven hundred and eight, and the said twenty fifth day of *March*, in the year of our Lord one thousand seven hundred and thirty one; or if any child, whose father at the time of his or her birth was within any of the descriptions before mentioned, hath been and continued in the actual possession or receipt of the rents and profits of any lands, tenements, or hereditaments in *Great Britain* or *Ireland*, for the space of one whole year, at any time between the said sixteenth day of *November*, in the year of our Lord one thousand seven hundred and eight, and the said twenty fifth day of *March*, in the year of our Lord one thousand seven hundred and thirty one; or hath *bona fide*, and for good and valuable consideration, sold, conveyed, or settled any lands, tenements, or hereditaments in *Great Britain* or *Ireland*, and any person claiming title thereto, under such sale, conveyance, or settlement, hath been and continued in the actual possession or receipt of the rents and profits thereof for the space of six months, between the said sixteenth day of *November*, in the year of our Lord one thousand seven hundred and eight, and the said twenty fifth day of *March*, in the year of our Lord one thousand seven hundred and thirty one, every such child shall be deemed, adjudged, and taken to be and to have been a natural born subject of the crown of *England*, or of the crown of *Great Britain*, to all intents, constructions, and purposes whatsoever; any thing herein contained to the contrary thereof in any wise notwithstanding.

Anno quarto

GEORGE II. Regis.

C A P. XXVII.

An act for further encouraging the manufacture of British sail cloth, by taking off the duties and drawbacks therein mentioned; and allowing an additional bounty on British made sail cloth exported; and for stamping British made sail cloth with the name and place of abode of the maker.

WHEREAS the wealth and prosperity of this kingdom does very much depend upon the preservation and improvement of its manufactures, and whereas the manufacture of sail cloth does give a comfortable support and maintenance to many of his Majesty's subjects employed in the same, and there is reason to believe that it would be greatly improved in this kingdom, and the exportation of it to foreign parts considerably increased, if the duties payable upon the importation of rough and undressed flax, and the drawback upon the re-exportation of foreign sail cloth or foreign made sails, were taken off, and an additional bounty allowed on all British made sail cloth exported; therefore may it please your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the twenty fourth day of *June*, one thousand seven hundred and thirty one, it shall and may be lawful for any person or persons whatsoever to import into this kingdom any quantity of rough or undressed flax, without paying any subsidy, custom,

Undressed flax to be imported without duty or entry, &c.

12 Car. 2.
c. 18.

Flax liable to
the duties on
noncompli-
ance with the
act.

No drawback
on re-expor-
tation of fo-
reign sail
cloth.

Allowance of
one penny per
ell on British
sail cloth ex-
ported.

12 Ann. c. 16.

Treasury to
state an ac-
count of mo-
nies arisen on
rough flax for
seven years
past.

The medium
of the produce
charged on
the aggregate
fund for secu-
rity to the
creditors.

No allowance
on re-expor-
tation of un-
wrought hemp
to the British
colonies in
America.

imposition, or other duty whatsoever for the same, so as a due entry be first made thereof in the customhouse belonging to the port into which the same shall be imported, in such manner and form, and expressing the quantities of such rough or undrest flax, as were used and practised before the making of this act, and so as the same be landed in the presence of the proper officer appointed for that purpose, and the importation thereof be according to the rules prescribed and enjoined by an act of parliament passed in the twelfth year of the reign of King Charles the Second, intituled, *An act for the encouraging and increasing of shipping and navigation.*

II. Provided nevertheless, and be it further enacted, That on failure of the conditions or directions herein last mentioned being performed, or any of them, in manner aforesaid, all such rough or undrest flax shall be liable to the respective duties charged thereon, as the same might or would have been liable to if this act had never been made; any thing in this act contained to the contrary notwithstanding.

III. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and thirty one, there shall not be allowed or made, on the re-exportation of foreign sail cloth, or any foreign made sails, any drawback or repayment of any of the customs or duties charged and paid on the importation thereof into this kingdom, by any act or acts of parliament; any law, custom, or usage to the contrary thereof in any wise notwithstanding.

IV. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and thirty one, there shall be allowed, over and above the allowance already given, a further reward or recompence of one penny for every ell of British made sail cloth exported, the same to be given and paid out of the money arising from an additional duty laid on all sail cloth imported into this kingdom, by an act of the twelfth year of the reign of her late majesty Queen Anne, intituled, *An act for the better encouragement of the making of sail cloth in Great Britain*, and continued by subsequent acts; which said further reward of one penny per ell shall be subject to the same provisos and penalties as the allowance already given is subject and liable to.

V. And, to the end that no person or persons, body politic or corporate, who is or are intitled to any part, share, or interest in the monies arising by the said duties on rough or undrest flax imported into this kingdom, may be no losers or receive any prejudice, by taking off the said duties, be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of his Majesty's treasury now being, the high treasurer, or any three or more of the commissioners of the treasury for the time being, and they are hereby enjoined and required, on or before the said twenty fourth day of June, one thousand seven hundred and thirty one, to cause an account to be made up and stated of the monies which shall have arisen by the said duties on rough or undrest flax, for seven years last past.

VI. And it is hereby enacted, That the medium of the monies appearing to have arisen by the said duties within seven years, shall be a certain annual sum to be charged on the fund called *The Aggregate Fund*, and being so charged, shall from time to time be issued, paid, distributed, and applied, to make good to the several publick creditors or other person or persons, body politic or corporate, having interest or security in the money arising from the same duties on rough or undrest flax, would have been apportioned and applied, in case the said duties had been continued, and not been determined by this act.

VII. And whereas foreign unwrought hemp re-exported does draw back part of the duties payable upon importation thereof, to the great discouragement of manufacturing of cordage within this kingdom, to be exported to America, be it therefore enacted by the authority aforesaid, That from and after the said twenty fourth day of June, one thousand seven hundred and thirty one, there shall

shall not be allowed or made on the re-exportation of hemp unwrought to any of his Majesty's *British* dominions in *America*; any drawback or repayment of any of the duties or customs charged and paid on the importation thereof into this kingdom, by any act or acts of parliament; any law, custom, or usage to the contrary notwithstanding.

VIII. And be it enacted by the authority aforesaid; That every manufacturer or maker of sail cloth in *Great Britain* shall, after the said twenty fourth day of *June*, affix at the end of every piece of such sail cloth a stamp containing the name and place of abode of such manufacturer or maker, in plain distinct letters and words at length; and if any manufacturer or maker of sail cloth shall sell or expose to sale any piece or pieces of sail cloth, without being stamped as aforesaid, such manufacturer or maker so offending, and being thereof lawfully convicted, upon the oath of any one or more credible witness or witnesses, before any one or more justice or justices of the peace for the county, city, or town, where the offence shall be committed, (which oath such justice or justices is and are hereby impowered and required to administer) shall forfeit and pay the sum of five pounds for each and every piece of sail cloth by him and them sold or exposed to sale, not being stamped as aforesaid; and if any person or persons whatsoever shall wilfully or maliciously cut off, destroy, or obliterate, any stamp so affixed as aforesaid, or shall affix or make use of any stamp, on which shall be marked the name and place of abode of any other person or persons, and not his or their real name or names, and place or places of abode, such person or persons being convicted of any of the offences aforesaid, shall, for every such offence, forfeit and pay the sum of ten pounds; both which last mentioned forfeitures shall and may be levied and recovered by distress and sale of the offender's goods and chattels, by warrant or warrants under the hands and seals of two or more justices of the peace for the county, riding, city, or place, where the offence shall be committed, and shall go and be applied to the use of the informer or informers.

Manufacturer to affix his name and place of abode.
9 Geo. 2. c. 37. s. 3.

Penalty 5l. Maliciously cutting off such mark, forfeits 10l.

Anno quarto

GEORGE II. Regis.

C A P. XXIX.

An act for granting an allowance upon the exportation of British made gunpowder.

WHEREAS the wealth and prosperity of this kingdom doth very much depend upon the improvement of its manufactures, and the profitable trade carried on by exportation of the same, which trade ought by all proper means to be encouraged, for the enlargement of the commerce of Great Britain: and whereas the exportation of gunpowder to foreign parts has of late years considerably decreased, by reason of the duties payable upon the importation of salt petre and brimstone, the principal ingredients used for making the same: and whereas his Majesty's trading subjects, from the greatness of the price of gunpowder made here, are obliged to furnish themselves at foreign markets, in order to carry on their trade to Africa, and other parts beyond the seas, to the great prejudice and discouragement of the said manufacture; may it therefore please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That there shall be paid to every person or persons, who at any time or times within or during the term of five years, to be reckoned from the twenty fourth day

An allowance of 4 s. 6 d. per barrel for British gunpowder exported as merchant-dize,

Continued by
24 Geo. 2. c.
52.

to be paid by
the customer.

The exporter
to give secu-
rity not to
reland it.

Security how
to be dis-
charged.

Gunpowder
exported for
Africa.

of *June*, one thousand seven hundred and thirty one, or at any time or times before the end of the then next session of parliament, shall really and truly export out of this kingdom, by way of merchandize, any quantities of gunpowder of the manufacture of *Great Britain*, an allowance of the sum of four shillings and six pence for every barrel of such gunpowder, containing one hundred pounds net weight, and so in proportion for greater or less quantities; which allowance shall be paid and answered by the customer or collector of the customs, with the privity of the comptroller of the port from whence the same shall be exported, on a debenture to be made forth by the customer or collector, according to the entry of such gunpowder, without fee or reward, and the shipping thereof verified by the searcher, and oath, or being of the people called *Quakers*, solemn affirmation, made by the exporter, on the entry or debenture, before the customer or collector or comptroller of such port, that the said gunpowder is of *British* manufacture, as is exported or intended to be exported to parts beyond the seas, by way of merchandize, and not for the use of the ship in her voyage, and not relanded or intended to be relanded in any part of *Great Britain*, the exporter first giving security to the said customer or collector of the port, in a penalty of five pounds for each barrel, containing one hundred pounds net weight (which security they are hereby empowered to take in the name, and to the use of his Majesty, his heirs and successors) that the gunpowder so shipped or intended to be shipped, or any part thereof, shall not be relanded or brought on shore again into any port or part of *Great Britain*, and such securities shall be discharged in the manner hereafter mentioned, (that is to say) for so much of the said gunpowder as shall be entered for or landed in the kingdom of *Ireland*, the islands of *Guernsey* and *Jersey*, *Alderney*, *Sark* or *Man*, or any of his Majesty's colonies or plantations abroad, the condition of the bond shall be to bring certificates in discharge thereof from each place respectively, importing that such gunpowder was there landed, and testifying the landing thereof; which certificate shall be signed by the proper officer or officers of his Majesty's customs as respectively reside there, and for want of such officers residing there, then by the governor of those islands and colonies or plantations, or the deputy governor thereof respectively, who are hereby required to give the same without fee or reward; and for such gunpowder as shall be so entred for any foreign port or place, to bring a certificate under the hand of any of his Majesty's consuls residing in such port or place, or under the hands of two known *British* merchants then being at such port or place, that such gunpowder was there landed; or such bond or bonds shall be discharged, upon proof in either of the said cases, that the same was taken by enemies, or perished in the seas, the examination and proof thereof, being left to the judgment of the commissioners of the customs in *England* or *Scotland* respectively for the time being.

II. *And whereas gunpowder exported for Africa is sold and delivered in very small parcels, and at places along the coast, where no certificates can be had,* therefore be it further enacted by the authority aforesaid, That in every such case upon proof made upon oath, or being of the people called *Quakers*, upon solemn affirmation of the master, mate, purser, or other person, having the charge of the ship during the voyage, importing that such gunpowder was sold and delivered upon the coast of *Africa*, and also of the oath or solemn affirmation as aforesaid of the merchant exporter, living, that to the best of his knowledge and belief, the said goods have been disposed of at the places to be mentioned in the respective oaths, affidavits or affirmations of the master, mate, purser, or other person, having charge of the ship during the voyage, and that they have not been relanded or brought on shore again in any port or part of *Great Britain*, the same shall be taken in lieu of the certificates aforesaid, and be allowed of in full discharge

discharge of the bonds to be given in pursuance of this act; any thing herein contained to the contrary thereof in any wise notwithstanding.

III. And be it further enacted by the authority aforesaid, That if any gunpowder shipped to be exported, for which allowance is hereby made, shall be reloaded or unshipped in any port or place in *Great Britain*, contrary to the true intent and meaning of this act, without the licence of one or more of the principal officers of such port or place first had and obtained, or unless it be in case of distress to save the said gunpowder from perishing, which shall be forthwith made known to one or more of the said officers, the said gunpowder, over and above the penalty of the bond to be levied and recovered to his Majesty's use as aforesaid, and treble the value of such gunpowder, shall be forfeited and lost, and shall and may be prosecuted and divided in the manner herein after mentioned.

Penalty for re-
loading.

IV. And be it further enacted by the authority aforesaid, That the said allowance shall be forthwith paid by the respective customer or collector, out of any money in his hands arising from customs or other duties upon goods imported from parts beyond the seas; and the money so paid shall be accepted of in his or their account, as so much paid to his Majesty, and he and they is, are and shall be discharged thereof accordingly.

Allowance to
be paid by the
customer.

V. Provided always, and be it further enacted by the authority aforesaid, That in case any of the duties now payable upon the importation of salt petre and brimstone, shall during the continuance of this act be redeemed, or otherwise cease to be payable, so much of the allowance to be made on the exportation of gunpowder shall be abated, as shall bear a proportion to the duties so redeemed, or that shall cease to be payable on the importation of salt petre and brimstone; any thing herein contained to the contrary thereof notwithstanding.

When duties
on importa-
tion of salt pe-
tre and brim-
stone shall be
redeemed, al-
lowance for
gunpowder to
be abated.

VI. And be it further enacted by the authority aforesaid, That the penalties in this act mentioned shall and may be prosecuted and determined by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh* respectively; wherein no essoin, protection, privilege, wager of law, or more than one imparlance shall be allowed; and one moiety shall be to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons who will sue or prosecute for the same.

Penalties how
to be levied.

VII. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced against any person or persons, for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of the said act; and if it shall appear so to have been done, the jury shall find for the defendant or defendants, and if the plaintiff shall be nonsuited or discontinue his action after the defendant or defendants shall have appeared, or if judgment shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as the defendant or defendants hath or have in other cases by law.

General issue.

Anno quarto

GEORGE II. Regis.

CAP. XXX.

An act for rendering more effectual an act made in the third year of his Majesty's reign, intituled, An act for the better regulation of the coal trade, so far as the same relates to the preventing the inbancing the price of coals in the river of Thames by the keeping of turn in delivering of coals there.

SECT. II. **A**ND whereas in order to oblige ships employed in the coal trade to keep turn, a method has been or may be practised, for the masters of such ships to deliver their coquets into the hands of particular agents employed by the owners of such ships; by which means such masters have been or may be disabled from delivering their coals, until permitted by such agents, be it therefore enacted by the authority aforesaid, That the master of every ship or vessel loaded with coals, or other person having the care or charge thereof, shall deliver or cause to be delivered, to the proper officer of the customs at the port of London, the coquets containing the lading of such ship or vessel, within the space of four days after the arrival of such ship or vessel as high as Gravesend, in the said river of Thames, on pain of forfeiting the sum of fifty pounds, on their neglect or refusal so to do, to be sued for, recovered and disposed of in the manner before directed.

Cocquets to be delivered within four days after arrival of the ship.

Penalty 50l.

Publick act.

III. And be it further enacted by the authority aforesaid, That this act shall be deemed, adjudged, and taken to be a publick act, and be judicially taken notice of as such by all judges, justices, and other persons whatsoever, without specially pleading the same.

Anno quinto

GEORGE II. Regis.

CAP. VI.

An act for reviving the duties on salt for the term therein mentioned.

Preamble reciting 5 & 6 W. & M.

WHEREAS by an act of parliament made in the fifth and sixth years of the reign of their late majesties King William and Queen Mary, of glorious memory, intituled, An act for granting to their Majesties certain rates and duties upon salt, and upon beer, ale, and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France, it was amongst other things enacted, That from and after the five and twentieth day of March one thousand six hundred and ninety four, there should be throughout the kingdom of England, dominion of Wales, and town of Berwick upon Tweed, raised, levied, collected, and paid unto their Majesties, their heirs and successors, until the seventeenth day of May, which should be in the year of our Lord one thousand six hundred ninety seven, for salt, the rates and duties following; that is to say, for every gallon of salt, not being of the product or manufacture of the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, imported, or to be imported into England, Wales, or Berwick upon Tweed, the sum of three pence, of lawful money of England, over and above the then duties payable on salt imported, and after that rate for a greater or lesser quantity; and for every gallon of salt, and rock

rock salt made at the salt works, or taken out of any pits within the said kingdom of England, dominion of Wales, or town of Berwick upon Tweed, the sum of one penny half-penny, and after that rate for a greater or lesser quantity, with divers provisions and directions in the said act contained, for managing, collecting, paying, and applying the said duties: and whereas by another act made in the seventh and eighth years of the reign of his said late majesty King William the Third, intituled, An act for continuing to his Majesty certain duties upon salt, glass wares, stone and earthen wares, and for granting several duties upon tobacco pipes, and other earthen wares, for carrying on the war against France, and for establishing a national land bank, and for taking off the duties upon tonnage of ships and upon coals, the same rates and duties were continued for ever for the purposes of the said act: and whereas by an act of parliament made in the ninth and tenth years of the reign of his said late majesty King William the Third, intituled, An act for raising a sum not exceeding two millions upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East-Indies, it was amongst other things enacted, That there should be raised, levied, collected, and paid unto his Majesty, his heirs, and successors for ever, for salt, the several additional rates and duties following; that is to say, For every gallon of salt from and after the twenty fourth day of December, in the year of our Lord one thousand six hundred ninety nine, imported from foreign parts, the sum of seven pence of lawful money of England, to be paid by the importer or importers thereof, and after that rate for a greater or lesser quantity; and for every gallon of salt, and rock salt, from and after the twenty fourth day of December, one thousand six hundred ninety nine, made at the salt works, or taken out of any pit or pits within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, the sum of three pence half-penny, of like money, and after that rate for a greater or lesser quantity: and whereas by the articles of union between the kingdoms of England and Scotland, all the said duties on salt were, from the times therein mentioned, to take place in Scotland (except the additional duty on home made salt) with some provisions for preventing salt made in Scotland from being brought into England, without paying the said additional duty on salt made in England: and whereas by an act of parliament made in the third year of the reign of his present Majesty, intituled, An act for taking off certain duties on salt, and for making good any deficiencies in the funds that may happen thereby, and for charging the reduced annuity payable to the East-India company on the aggregate fund, and for relief of Matthew Lyon executor of Matthew Page, deceased, in respect of the duty for salt lost by the overflowing of the river Mersey, in the year one thousand seven hundred twenty four, it is enacted, That from and after the twenty fifth day of December, in the year of our Lord one thousand seven hundred and thirty, the duty of one penny half-penny per gallon on salt and rock salt, made in this kingdom, which was granted by the said act of the fifth and sixth years of the reign of their late majesties King William and Queen Mary, and also all the additional duties on salt, whether imported from foreign parts, or home made, which were granted by the said act of the ninth and tenth years of the reign of his said late majesty King William the Third, should cease, determine, and be no longer paid or payable; and then, and from thenceforth, all the powers and authorities given or granted by any act or acts of parliament for the levying, securing, collecting, or recovering the same, and all penalties and forfeitures relating thereto, and all provisions, regulations, or restrictions, relating to the importing or bringing of salt made in Scotland into England, without paying the said additional duty on salt, should cease, determine, and not be put in execution, and then, and from thenceforth, the right or demand of any person or persons in pursuance of the said recited acts, or any of them, on his or their exporting beyond the seas any salt, for which the said duties had been before secured or paid, to have the securities for the same discharged, or the monies paid for the same repaid, should also cease and determine, as to so much of such securities or payments, as were given or made for any of the duties by the said act to be determined;

All the salt
duties revived
from March
25 for 3 years.

determined; and that no drawbacks, on account of such duties so secured or paid before the said twenty fifth day of December, in the year of our Lord one thousand seven hundred and thirty, except for the duty of three pence per gallon on foreign salt imposed by the first herein recited act, should be made and allowed on any salt exported beyond the seas after that time, with a proviso in the said act contained, that the same should not extend to determine the said duty of three pence per gallon on salt, not of the product or manufacture of the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, so as aforesaid granted by the said act of the fifth and sixth years of the reign of their said late majesties King William and Queen Mary, nor to determine or make void any of the provisions, rules, or directions made by the said acts, or any of them, and then in force for payment of the same duty by the importers of such foreign salt upon the entry thereof, or for preventing the landing thereof before such entry made, or the securing the same by bond with sufficient sureties, or for allowing the discounts, or paying the said duty in ready money, or for allowances for drawbacks of the duties paid or secured on the re-exporting the same for foreign parts, or for making good any losses or accidents that might happen in such salt after shipping the same for exportation to foreign parts, or to be carried coastwise, or for ascertaining the weight in each bushel, by which the said duty should be computed, or to determine or make void any former act or clause relating to ships or vessels laden with foreign salt, found hovering on the coast, or relating to such salt exported to Ireland and landed there; but the same and every of them should remain and be in as full force and virtue, as they then were, if the said last recited act had not been made: now, we your Majesty's most dutiful and loyal subjects the commons of Great Britain in parliament assembled, towards raising the necessary supplies for defraying the expences of your Majesty's government, have freely resolved to revive not only the duty granted by the said first recited act on home made salt, but also all the additional duties on salt; whether foreign, or made in any part of Great Britain, imposed by the said act of the ninth and tenth years of the reign of his said late majesty King William the Third, or by the articles of union between the kingdoms of England and Scotland; and do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fifth day of March, one thousand seven hundred and thirty two, for and during the space of three years, the duty of one penny half-penny per gallon, on all salt and rock salt, made at the salt works, or taken out of any pits within this kingdom, and after that rate for a greater or lesser quantity, which was granted by the said Act of the fifth and sixth years of the reign of their late majesties King William and Queen Mary, and since made perpetual; and also all the additional duties on salt, whether imported from foreign parts, or made in any part of Great Britain, which were granted by the said act of the ninth and tenth years of the reign of his said late majesty King William the Third, or made payable by the articles of union between the kingdoms of England and Scotland, shall be revived and become payable, and be paid in such manner, and with such allowances for prompt payment, and for waste on salt carried coastwise, or to Ireland, as if the said last recited act had never been made; and that then, and from thenceforth, for the better levying, collecting, recovering, and securing the duties hereby revived, and which shall become due and payable within the time aforesaid, all the powers and authorities given or granted by the said recited acts, or either of them, or any other act or acts of parliament for levying, collecting, recovering, securing, and paying the same into the receipt of his Majesty's exchequer at Westminster, for the uses and purposes by this act directed and intended, and all penalties and forfeitures relating thereto, and all provisions for the distribution of such penalties and forfeitures between his Majesty and the informers, when recovered, and the methods of suing for, recovering, receiving, and mitigating the same, and all provisions, regulations, or restrictions relating

relating to the importing or bringing of salt made in *Scotland* into *England*, without paying the said additional duty on salt; shall be revived, and be in full force and virtue, and have the same effect, and be put in execution in the same manner, as if the said last recited act had never been made, or as if the same powers, authorities, penalties, and forfeitures, provisions, regulations, and restrictions, which were in force before and at the time of making the said last recited act, were here again repeated and re-enacted; and that then and from thenceforth the right or demand of any person or persons in pursuance of the said acts, or any or either of them, for or in respect of his or their exporting, or having exported, beyond the seas any salt, for which the said duties have been, or shall before such exportation be secured or paid to have the securities for the same discharged, or the monies paid for the same repaid, shall also be revived, and such person and persons shall have the full benefit thereof, and all drawbacks on account of such duties so secured or paid, or to be secured or paid, shall be made and allowed for or in respect of the exportation of salt to parts beyond the seas, whether the same be foreign salt, or made within any part of *Great Britain*, in the same manner as such drawbacks were or ought to have been made, if the said last recited act had not been made; any thing therein contained to the contrary notwithstanding.

II. And be it enacted and declared by the authority aforesaid, That from and after the said twenty fifth day of *March*, one thousand seven hundred and thirty two, for and during the said space of three years, the managing, levying, collecting, receiving, recovering, or securing, not only of the duties on salt hereby revived, but also of the duty on foreign salt granted by the said first recited act, and continued as aforesaid, shall be under the care and direction of the commissioners for the receipt, management, and government of the duties on salt, appointed or to be appointed by his Majesty, and of the officers for the said duties on salt for the time being, in the same manner as the said duties were managed, levied, collected, received, or secured before, and at the time of making the said act of the third year of his present Majesty; and that all the bounties or allowances due and payable upon the exportation of fish, from and after the said twenty fifth day of *March*, one thousand seven hundred and thirty two, shall be allowed and paid in the same manner, as the said allowances and bounties were paid and payable before, and at the time of making the said act, any thing in the said act to the contrary notwithstanding.

To be managed by proper commissioners.

III. And whereas by two several acts of parliament made in the eighth year of the reign of his late majesty King *George* the First, for taking off the duty upon all salt used in curing of red herrings, or white herrings, and for laying proportionable duties on such herrings consumed at home, only one duty or rate of one shilling and eight pence per thousand was laid on all red herrings cured promiscuously with red herrings designed for exportation, but afterwards delivered out for home consumption, and another duty or rate of three shillings and four pence per barrel was laid on all white herrings cured promiscuously with white herrings designed for exportation, but afterwards delivered out for home consumption; and in each of the said acts there is a provision, that in case the duties of excise on salt (which then amounted to three shillings and four pence per bushel on home made salt, and six shillings and eight pence per bushel on foreign salt) or any of them, should cease, determine, or be redeemed by parliament, then the respective rates and duties thereby imposed should cease, or be lessened in proportion to the duties on salt that should so cease, determine, or be abated: and whereas in consequence of the said recited act of parliament made in the third year of the reign of his present Majesty, four parts in five of the whole of the said duties on salt, both home made and foreign computed together, did cease, determine, and were abated, from the said twenty fifth day of *December*, one thousand seven hundred and thirty, it was therefore by the last mentioned act enacted, That the duties or rates on such red or white herrings should from thenceforth

The rates of
1 s. 8 d. per
1000 on red
herrings, and
3 s. 4 d. per
barrel on
white herrings
revived.

forth be charged only after the rate of four pence for every thousand of such red herrings, and of eight pence for every barrel of such white herrings, and that the said reduced duties should be paid and payable to the proper officers of the customs, in the same manner as the duty on foreign salt is thereby directed to be paid: now be it enacted and declared by the authority aforesaid, That from and after the said twenty fifth day of *March* one thousand seven hundred and thirty two, for and during the said space of three years, the said rate or duty of one shilling and eight pence *per* thousand on all red herrings, and of three shillings and four pence *per* barrel on all white herrings cured promiscuously with red herrings, or white herrings designed for exportation, but afterwards delivered out for home consumption, shall be revived; and that the said rates and duties shall be paid and payable to the said commissioners for the duties on salt, or the officers for the said duties on salt, in the same manner, as the said rates or duties were paid and payable before the last mentioned act was made, any thing therein contained to the contrary notwithstanding.

5 Annæ.

IV. And whereas by the eighth article of the treaty of union between the kingdoms of *England* and *Scotland*, it was amongst other things concluded and agreed, That from and after the union there should be allowed five shillings sterling for every barrel of beef or pork salted with foreign salt, without mixture of *British* or *Irish* salt, and exported for sale from *Scotland* to parts beyond the sea, alterable by the parliament of *Great Britain*: and whereas by an act of Parliament made in the fifth year of the reign of her late majesty *Queen Anne*, intituled, *An act for the ease of her Majesty's subjects in relation to the duties upon salt, and for making the like allowances upon the exportation of white herrings, flesh, oatmeal, and grain called beer, alias bigg, as are made upon exportation of the like from Scotland*, it was enacted, That for every barrel of salted beef or pork, which should be exported for sale from any part of the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, to parts beyond the seas, after the first day of *May* one thousand seven hundred and seven, by any person or persons whatsoever, there should be the like allowances as were to be allowed on such beef and pork exported from *Scotland*, to be paid out of the duties on salt: and whereas in consequence of the said recited act made in the third year of the reign of his present Majesty, seven parts in ten of the duties on foreign salt were taken off, or abated; it was therefore by the last mentioned act enacted, That from and after the said twenty fifth day of *December* one thousand seven hundred and thirty, the said allowances of five shillings *per* barrel on the exportation of salted beef or pork, exported for sale from any part of *Great Britain* to any parts beyond the seas, should be reduced to an allowance of one shilling and six pence *per* barrel, and no more, on all beef or pork salted with foreign salt only, without any mixture of *British* or *Irish* salt: now be it further enacted and declared by the authority aforesaid,

as also 5 s. per
barrel on salted
beef or pork
exported.

That from and after the said twenty fifth day of *March* one thousand seven hundred and thirty two, for and during the said space of three years, the said allowances of five shillings *per* barrel on the exportation of salted beef or pork, exported for sale from any part of *Great Britain* to any parts beyond the seas, shall be revived, and shall be paid and payable out of the same duties and revenues, and in the same manner as the same were paid and payable before the last mentioned act was made, any thing therein contained to the contrary notwithstanding.

Allowances on
exportation,
or waste.

V. And be it further enacted by the authority aforesaid, That no person or persons, who from and after the twenty fifth day of *March* one thousand seven hundred and thirty two, shall export beyond the seas any salt, either foreign or *English*, or any rock salt, or salt refined from rock salt, for which the duties shall have been paid, shall have any other or greater allowance on prompt payment, and for waste on being carried coastwise, and for waste on being carried to *Ireland*, and upon exportation of the same by way of debenture or debentures, certificate or certificates, or otherwise in the whole, than what really and *bona fide* was before paid for the duty of the said salt; and that no person or

or persons giving bond or security for the said duty, payable within the time limited by law, shall be intitled to have any other or greater allowance for waste on such salts being carried coastwise, and for waste on such salts being carried to *Ireland*, and upon exportation of the same by way of debenture or debentures, certificate or certificates, or otherwise in the whole, than what shall discharge and vacate the bond and security given for the payment of the duty of the salt so carried coastwise, and exported.

VI. And be it further enacted by the authority aforesaid, That it shall and may be lawful to carry and bring from any port of that part of *Great Britain* called *Scotland*, to any port of that part of *Great Britain* called *England*, white herrings cured with salt made in *Scotland*, the person or persons bringing the said white herrings into *England*, paying at the port, to which the same shall be brought, two shillings and four pence for every barrel, containing thirty two gallons of such white herrings so brought from *Scotland*, and in proportion for half barrels.

White herrings cured with salt made in *Scotland* to pay 2 s. 4 d. per barrel,

VII. Provided always, That the proprietor or proprietors of white herrings shipt aboard any ship or vessel, in any port or place in *Scotland*, or the islands thereunto belonging, to be transported or carried to any port or place in *England*, dominion of *Wales*, or town of *Berwick* upon *Tweed*, or their respective agents, do, before the said ship or vessel depart from the said port or place in *Scotland*, make a particular entry with the collector, or other principal officer of the customs there, of the number of barrels of white herrings so shipt, to be delivered and discharged in some port or place in *England*, and become bound to the King's majesty, his heirs, and successors in the value of the herrings, for delivery and discharge thereof in the port or place, for which the same shall be entered as aforesaid, or some other port or place within the kingdom of *England*, dominion of *Wales*, or town of *Berwick* upon *Tweed*, the danger and accidents of the seas excepted, and to return a certificate within six months after the date of the bond, under the hand and seal of the principal officer of the customs, or his deputy, for the time being, in the respective ports or places where the same shall be landed and discharged, to the officers of the customs, to whom such security hath been granted as aforesaid, that such white herrings were landed and discharged accordingly, upon the penalty of the forfeiture of the bond aforesaid; and further that the said proprietor or proprietors, or their known agents, do make oath, that the herrings so shipt were cured in *Scotland* with salt made there, whereof the duty payable by this act hath been paid, and that the same are not intended to be exported to any place beyond the seas; which oath the said collector, or other principal officer, is hereby authorized to administer, and is likewise required without delay to grant a certificate *gratis*, under his hand and seal, that such entry or entries, and oath or oaths were made, and bond or bonds granted as aforesaid; and that the master of every ship or vessel, wherein such white herrings shall be shipt, or put on board to be transported and carried as aforesaid, or the proprietor or proprietors, or their respective agents, do, before landing or putting on shoar the said herrings, or putting them on board any other ship or boat, in any port or place of *England*, dominion of *Wales*, or town of *Berwick* upon *Tweed*, deliver the said certificate to the proper officer of the customs, in the port or place where the same shall be landed or put on shoar, or on board any other ship or boat, under the penalty of the forfeiture of the herrings so landed or put on shoar, or on board any other ship or boat, and forty shillings for each barrel of the said herrings; one moiety to the use of the King's majesty, his heirs, and successors, and the other moiety to be recovered from the importer or proprietor in the same manner as other penalties imposed by the acts above revived; and that if any person or persons do presume to counterfeit, raise, or alter any of the certificates above required, or to use any such certificate knowing the same to be so counterfeited, raised, or altered, such person or persons shall incur the pains which are by law inflicted on persons found guilty of forgery.

and to be entered with the collector of the customs, and security given for landing in *England*;

On oath made of their being cured with such salt, certificate to be granted.

Penalty on false certificates.

VIII. And

Contracts for
salt not deli-
vered before
March 25 va-
cated.

Purchase mo-
ney to be re-
paid.

VIII. And whereas there may have been contracts or bargains made for the purchase and sale of home made salt, or rock salt, to be delivered and received at future times, after the said twenty fifth day of *March*, one thousand seven hundred and thirty-two, which contracts or bargains, by reason of the duties on salt and rock salt hereby revived and imposed, cannot be complied with by the sellers without great loss and damage, be it therefore further enacted by the authority aforesaid, That all contracts or bargains made, or to be made, before the twenty fifth day of *March*, one thousand seven hundred and thirty two, for the purchase and sale of home made salt, or rock salt, to be delivered and received at any future time or times, which shall not be performed and complied with on or before the said twenty fifth day of *March*, one thousand seven hundred and thirty two, shall be, and are hereby declared to be null and void, and of no effect; and in case any sum or sums of money shall have been advanced and paid by any purchaser or purchasers, for or on account of any home made salt or rock salt, which shall not be delivered on or before the said twenty fifth day of *March*, one thousand seven hundred and thirty two, all such sums of money shall be forthwith repaid to the person or persons who shall have advanced and paid the same, together with legal interest for the same, from the time and times that such sum or sums of money shall have been respectively advanced and paid.

Anno quinto

GEORGE II. Regis.

C A P. VII.

An act for the more easy recovery of debts in his Majesty's plantations and colonies in America.

After Sept.
29, plantation
debts may be
proved here
on oath before
a chief magis-
trate.

WHEREAS his Majesty's subjects trading to the British plantations in America lie under great difficulties for want of more easy methods of proving, recovering, and levying of debts due to them, than are now used in some of the said plantations: and whereas it will tend very much to the retrieving of the credit formerly given by the trading subjects of Great Britain to the natives and inhabitants of the said plantations, and to the advancing of the trade of this Kingdom thither, if such inconveniencies were remedied; may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, which shall be in the year of our Lord one thousand seven hundred and thirty two, in any action or suit then depending, or thereafter to be brought in any court of law or equity in any of the said plantations, for or relating to any debt or account, wherein any person residing in Great Britain shall be a party, it shall and may be lawful to and for the plaintiff or defendant, and also to and for any witness to be examined or made use of in such action or suit, to verify or prove any matter or thing by affidavit or affidavits in writing upon oath, or in case the person making such affidavit be one of the people called *Quakers*, then upon his or her solemn affirmation, made before any mayor or other chief magistrate of the city, borough, or town corporate in Great Britain, where or near to which the person making such affidavit or affirmation shall reside, and certified and transmitted under the common seal of such city, borough, or town corporate, or the seal of the office of such mayor, or other chief magistrate, which oath and solemn affirmation every such mayor and chief magistrate shall be and is hereby authorized and empowered to administer; and every affidavit or affirmation so made, certified

and transmitted, shall, in all such actions and suits, be allowed to be of the same force and effect, as if the person or persons making the same upon oath, or solemn affirmation as aforesaid, had appeared and sworn or affirmed the matters contained in such affidavit or affirmation *viva voce* in open court, or upon a commission issued for the examination of witnesses, or of any party in any such action or suit respectively; provided that in every such affidavit and affirmation there shall be expressed the addition of the party making such affidavit or affirmation, and the particular place of his or her abode.

II. And be it further enacted by the authority aforesaid, That in all suits now depending, or hereafter to be brought in any court of law or equity by or in behalf of his Majesty; his heirs and successors, in any of the said plantations, for or relating to any debt or account, that his Majesty, his heirs and successors, shall and may prove his and their debts and accounts, and examine his or their witness or witnesses by affidavit or affirmation, in like manner as any subject or subjects is or are empowered or may do by this present act.

Debts to his Majesty may be proved in the same manner.

III. Provided always, and it is hereby further enacted, That if any person making such affidavit upon oath or solemn affirmation as aforesaid, shall be guilty of falsely and wilfully swearing or affirming any matter or thing in such affidavit or affirmation, which, if the same had been sworn upon an examination in the usual form, would have amounted to wilful and corrupt perjury, every person so offending, being thereof lawfully convicted, shall incur the same penalties and forfeitures as by the laws and statutes of this realm are provided against persons convicted of wilful and corrupt perjury.

Penalty on false oath or affirmation.

IV. And be it further enacted by the authority aforesaid, That from and after the said twenty ninth day of September, one thousand seven hundred and thirty two, the houses, lands, negroes, and other hereditaments and real estates, situate or being within any of the said plantations belonging to any person indebted, shall be liable to and chargeable with all just debts, duties, and demands, of what nature or kind soever, owing by any such person to his Majesty, or any of his subjects, and shall and may be assets for the satisfaction thereof, in like manner as real estates are by the law of England liable to the satisfaction of debts due by bond or other specialty, and shall be subject to the like remedies, proceedings, and process in any court of law or equity in any of the said plantations respectively, for seizing, extending, selling, or disposing of any such houses, lands, negroes, and other hereditaments and real estates, towards the satisfaction of such debts, duties, and demands, and in like manner as personal estates in any of the said plantations respectively are seized, extended, sold, or disposed of for the satisfaction of debts.

Lands, houses, negroes, &c. in the plantations liable to satisfy debts.

Anno quinto

GEORGE II. Regis.

C A P. IX.

An act to explain an act made in the last session of parliament, intituled, An act for importing from his Majesty's plantations in America, directly into Ireland, goods not enumerated in any act of parliament, so far as the said act relates to the importation of foreign hops into Ireland.

WHEREAS by an act made in the ninth year of the reign of her late majesty Queen Anne, intituled, An act for laying a duty upon hops, it was provided and enacted, That no person or persons whatsoever should import or cause to be imported into the kingdom of Ireland from Flanders, or any other parts

A recital of the act 9 Ann. c. 12.

1 Geo. 1.
stat. 2. c. 12.
sect. 5. parts whatsoever (other than from Great Britain) any hops whatsoever, which duties upon hops were, by an act made in the first year of the reign of his late majesty King George the First, granted to his said late Majesty, his heirs and successors for ever: and whereas an act, passed in the fourth year of your Majesty's reign, intituled, An act for importing from his Majesty's plantations in America, directly into Ireland, goods not enumerated in any act of parliament; and whereas, since the passing the said last mentioned act, some doubts have arisen, whether liberty is thereby given to import hops from his Majesty's plantations in America directly into Ireland; now, to the end the said doubts may for the future be removed, may it please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said act, made in the ninth year of the reign of her said late majesty Queen Anne, and the said act, made in the said first year of his late Majesty's reign, and all and every clause, matter, and thing therein contained, which prohibit the importation of hops into the kingdom of Ireland from Flanders, or from any other parts whatsoever (other than from Great Britain) shall be, and remain and continue to be, in full force, as if the said act, passed in the fourth year of his present Majesty, had never been made.

No hops to be imported into Ireland from other parts but Great Britain.

Anno quinto

GEORGI II. Regis.

C A P. XII.

An act for amending and making more effectual an act, made in the first year of the reign of King James the Second, intituled, An additional act for the improvement of tillage.

1 Jac. 2. c. 19.

After 1 June, 1732, justices at quarter-sessions to charge the grand jury,

who are to present on oath the market prices of English corn.
22 Car. 2.
c. 13.

Presentment to be made in open court,

WHEREAS by an act, made in the first year of the reign of his late majesty King James the Second, intituled, An additional act for the improvement of tillage, provision was made for examining and determining the common market prices of middling English corn and grain, which nevertheless hath been found ineffectual; Therefore, for the better ascertaining the common market prices of middling English corn and grain, and for preventing the fraudulent importation of foreign corn and grain, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of June, one thousand seven hundred and thirty two, it shall and may be lawful to and for all and every the justices of peace for the several and respective counties within that part of Great Britain called England, Wales, and the town of Berwick upon Tweed, wherein foreign corn or grain shall or may be hereafter imported, and they are hereby enjoined and required, at every their quarter-sessions, to give in charge in open court to the grand jury there assembled to make inquiry and presentment upon their oaths of the common market prices of middling English corn and grain of the respective sorts and quantities mentioned in an act made in the two and twentieth year of the reign of his majesty King Charles the Second, intituled, An Act for improvement of tillage and breed of cattle, as the same shall be commonly bought and sold in every such county, which inquiry and presentment the said grand jury are hereby empowered and required to make.

II. And be it further enacted by the authority aforesaid, That such presentment shall be made in open court, and shall be certified by the said justices

justices in writing to his Majesty's chief officer and collector of the customs for the time being, residing in every such port or haven where such corn and grain shall be imported, and shall be hung up in some publick place in the custom-house belonging to every such port or haven, to be resorted to by all persons for their information.

certified to collector of customs, and hung up at the custom-houses for publick view.

III. And be it further enacted by the authority aforesaid, That from and after the said first day of *June*, one thousand seven hundred and thirty two, the custom and duty of foreign corn and grain imported into that part of *Great Britain* called *England*, *Wales*, and the town of *Berwick upon Tweed*, appointed to be paid by the said act made in the two and twentieth year of the reign of his majesty King *Charles* the Second, shall be collected and paid according to the prices contained in such respective certificates as aforesaid, and not otherwise; any thing in the said act made in the first year of the reign of his late majesty King *James* the Second to the contrary notwithstanding.

Duties on foreign corn to be paid according to the prices in the certificates.

IV. Provided always, and be it further enacted by the authority aforesaid, That nothing in this act contained shall extend, or be construed to extend, to prejudice or affect the authority given by the said act made in the first year of the reign of his majesty King *James* the Second, to the mayor, aldermen, and justices of the peace of the city of *London*; but that the said mayor, aldermen, and justices of the peace may continue to exercise the same at the times and in the manner therein mentioned; any thing in this act contained to the contrary notwithstanding.

Not to extend to London.

1 Jac. 2. c. 19.

V. And be it further enacted by the authority aforesaid, That from and after the said first day of *June*, one thousand seven hundred and thirty-two, no warrant, sufferance, coast cocquet, *transire*, or lett pass whatsoever, shall be granted or allowed for transporting, conveying, or carrying forth to the open sea in any ship or vessel from any port or haven within that part of *Great Britain* called *England*, *Wales*, and the town of *Berwick upon Tweed*, to any other port or haven of the same, any foreign corn or grain after the importation thereof; and that no person or persons whatsoever, from and after the said first day of *June*, one thousand seven hundred and thirty two, shall directly or indirectly transport, convey, or carry forth to the open sea, or cause or procure to be transported, conveyed, or carried forth to the open sea, out of or from any port, haven, creek, or road, or member thereof, within that part of *Great Britain* called *England*, *Wales*, and the town of *Berwick upon Tweed*, in order to be landed or discharged in any other port or place within the same, or lade, or cause or procure to be laden, in any ship or vessel, in order to be landed or discharged in any other port, haven, or place within the same, any foreign corn or grain, or any foreign corn or grain mixed with *English* corn or grain, after the importation thereof, under the penalties and forfeitures herein-after mentioned; that is to say, That all such corn and grain that shall be transported, conveyed, or carried forth into the open sea, or laden contrary to this act, shall be forfeited; and that every offender therein shall forfeit the sum of twenty shillings for every bushel of such corn or grain so transported, conveyed, or carried forth into the open sea, or laden contrary to this act; and moreover, the ship or vessel, upon which such corn or grain shall be so transported, conveyed, or carried forth into the open sea, or laden, and all her guns, tackle, apparel, and furniture, shall be forfeited; the one moiety of all which penalties and forfeitures shall be to the King's majesty, his heirs and successors, and the other moiety to him or them who will sue for the same, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no esoin, protection, or wager of law shall be allowed; and that the master and mariners of any such ship or vessel, wherein any such offence shall be committed, knowing such offence, and wittingly and willingly aiding and assisting thereunto, and being thereof duly convicted in any such court of record as aforesaid, shall be imprisoned for the space of three months without bail or mainprize.

No warrant, &c. to be granted for transporting any foreign corn to any other English haven, after importation.

Foreign corn so transported forfeited,

and 20 s. per bushel.

Vessel and tackle forfeited.

Three months imprisonment on assisting in such transportation.

Anno quinto

GEORGE II. Regis.

C A P. XXI.

An additional act for the encouragement of the woollen manufactures of this kingdom, by the more effectual preventing the unlawful exportation of the woollen manufactures of the kingdom of Ireland to foreign parts.

10 & 11 W. 3.
c. 10.

WHEREAS by an act made in the tenth and eleventh years of the reign of King William the Third, intituled, An act to prevent the exportation of wool out of the kingdoms of Ireland and England, and for the encouragement of the woollen manufactures in the kingdom of England, certain ships and sloops are directed to cruize on the coasts of England and Ireland, particularly between the north of Ireland and Scotland, with orders to take and seize all ships, vessels and boats, which shall export any wool, with intent to carry it into foreign parts, but the commanders of such ships and sloops are not thereby authorized to seize ships, vessels and boats, which shall export any woollen manufactures from Ireland into foreign parts, the exportation whereof is nevertheless prohibited by law, and are discouraged by other restrictions in the said act from putting the same in execution; therefore, to render the said act more effectual, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and the commons, in this present parliament assembled, and by the authority of the same, That the lord high admiral of Great Britain, or commissioners for executing the office of lord high admiral of Great Britain, for the time being, shall from time to time direct and appoint three ships of the sixth rate, and eight or more armed sloops, constantly to cruize on the coasts of Great Britain and Ireland, in such stations as the said lord high admiral, or commissioners for the time being, shall assign to such ships and sloops respectively, with orders for taking and seizing all ships, vessels, and boats, in which any worsted, bay or woollen yarn, cloth, ferges, bays, kerseys, says, frizes, druggetts, cloth ferges, shalloons or any other drapery stuffs or woollen manufactures whatsoever, made up or mixed with wool or wool-flocks, shall be exported or laden in order to be exported from Ireland into foreign parts; and that the said lord high admiral, or the said commissioners for the time being, shall send a list of such ships and sloops, and the names of the commanders thereof, together with true copies of the several instructions to them given, within ten days after the date of the said orders, to his Majesty's commissioners for the management of the customs in Great Britain, and to the commissioners of his Majesty's revenue in Ireland.

Admiralty to appoint three ships, and eight armed sloops, to cruize on the coasts of Great Britain and Ireland,

to seize vessels having woollen manufactures on board.

Lists of ships and sloops to be sent to the commissioners of customs, &c.

Commanders of ships and sloops may search vessels,

and on finding the goods prohibited,

carry crew and cargo into port.

Ships and goods forfeited,

II. And be it enacted by the authority aforesaid, That it shall and may be lawful to and for the commander of every such ship and sloop in any port, creek or road, or in the open sea, within the limits of the station which shall be assigned to such ship or sloop as aforesaid, to enter and search or cause to be entered and searched, any ship, vessel, or boat; and if upon such search any of the said prohibited commodities shall be found therein and the master or commander of such ship, vessel, or boat, shall not immediately produce to the commander of such ship or sloop a lawful cocket or warrant, licensing the exportation or transportation thereof, to take and seize such ship, vessel or boat, and to carry the same, together with the crew and cargo thereof, into any port in Great Britain or Ireland.

III. And be it further enacted by the authority aforesaid, That every such ship, vessel, or boat so taken and seized, with all her guns, tackle, furniture, and apparel, and all the said prohibited commodities which shall

be found therein, shall be forfeited, and the said prohibited commodities shall be lodged in the King's warehouse in such port into which such ship, vessel, or boat shall be carried as aforesaid, until it shall be condemned according to law, and being so condemned, shall be exposed publickly to sale, after one and twenty days publick notice thereof in writing, being affixed upon the custom-house of the said port, by inch of candle, to the last and best bidder; and that every such ship, vessel, or boat, and all the guns, tackle, furniture, and apparel thereof, shall after condemnation thereof be exposed to sale in like manner; and that one fourth part of the produce of such sale or sales shall be to the commander of the ship or sloop, that shall make such seizure as aforesaid, one other fourth part to the other officers of such ship or sloop, one other fourth part to the mariners thereof, to be equally distributed to the said mariners by the chief officer of the customs in the said port, or by such person or persons as shall be authorized to make such sale or sales as aforesaid, and the other fourth part thereof to his Majesty, his heirs and successors, after a deduction made out of the last fourth part for all the charges of prosecution and condemnation: provided always, That if such seizure shall be made upon the information of any person or persons, such informer or informers shall not only be indemnified from the pains, penalties, and forfeitures, to which exporters of the said prohibited commodities, their aiders and abettors are liable, but shall also receive one fifth part of the produce of such sale or sales, and the residue thereof shall be divided into four equal parts, and distributed in such manner as is herein before directed.

after condemnation to be sold publickly on 21 days notice.

Distribution of forfeitures.

Informers indemnified,

and to have a fifth part of the sale.

IV. And be it further enacted by the authority aforesaid, That if any action shall be commenced against any person for what he shall do in pursuance of this act, such person shall and may plead the general issue, and give this act and the special matter in evidence; and if the plaintiff shall become nonsuit, or discontinue the action, or if a verdict shall pass against him, or judgment be given against him upon a demurrer, the defendant shall recover treble costs.

General issue.

V. And be it further enacted, That no person or persons shall be admitted to claim property in any seizure that shall be made upon any clause in this or any act of parliament for preventing the unlawful exportation of woollen goods from Ireland, till he or they shall first have given sufficient security by recognizance entered into before one of the commissioners of the revenue in Ireland, or one of the barons of the court of exchequer in England, to answer the penalties attending the forfeiture thereof.

Persons claiming shares in seizures to give security to answer the penalties.

VI. And whereas by a clause in an act made in the eleventh and twelfth years of the reign of King William the Third, intituled, An act for continuing several laws therein mentioned, and for explaining the act, intituled, An act to prevent the exportation of wool out of the kingdoms of Ireland and England into foreign parts, and for the encouragement of the woollen manufactures in the kingdom of England, it is enacted and declared, That neither the said act made in the tenth and eleventh years of the reign of King William the Third, nor any thing therein contained, shall be construed to extend to subject any person or persons, or any ship or vessel, to any of the pains, penalties, and forfeitures, in the said act contained, for or touching such woollens, shortlings, or mortlings, as shall be necessary for the use of the gunner or boat-swarman's stores, for the ship or vessel only, and as for so much cloth, serge, bays, kerseys, says, friizes, druggets, cloth serges, shalloons or other drapery stuffs, or other manufactures, as shall be for the proper use for clothes only of any mariner or passenger, for his or her wearing apparel or furniture, on board such ship in the voyage, and shall not exceed in the whole, for any one mariner or passenger, the value of forty shillings: and whereas under pretence of the exemption in the said clause contained, great quantities of woollens, shortlings, and mortlings, and of cloth, serge, bays, says, kerseys, friizes, druggets, cloth serges, shalloons or other drapery stuffs, or other manufactures, have been exported from Ireland

Clause in 11 & 12 W. 3. c. 13. repeated.

Not to make void the penalties of former acts on exportation of wool.

Ireland into foreign parts, be it enacted by the authority aforesaid, That the said clause shall from and after the twenty ninth day of September, one thousand seven hundred and thirty two, be and is hereby repealed.

VII. Provided always, That this act or any thing therein contained shall not extend or be construed to extend to disannul or make void any other penalties or forfeitures inflicted by any former law, upon the exportation of wool and woollen manufactures, or to alter or repeal any clause therein contained, which is not hereby altered or repealed; any thing herein contained to the contrary thereof in any wise notwithstanding.

Anno quinto

GEORGE II. Regis.

C A P. XXII.

An act to prevent the exportation of hats out of any of his Majesty's colonies or plantations in America and to restrain the number of apprentices taken by the hat-makers in the said colonies or plantations, and for the better encouraging the making hats in Great Britain.

After 29 Sept. 1732, no hats, or felts to be transported from British plantations.

WHEREAS the art and mystery of making hats in Great Britain hath arrived to great perfection, and considerable quantities of hats manufactured in this kingdom have heretofore been exported to his Majesty's plantations or colonies in America, who have been wholly supplied with hats from Great Britain; and whereas great quantities of hats have of late years been made, and the said manufacture is daily increasing in the British plantations in America, and is from thence exported to foreign markets, which were heretofore supplied from Great Britain, and the hat-makers in the said plantations take many apprentices for very small terms, to the discouragement of the said trade, and debasing the said manufacture: wherefore for preventing the said ill practices for the future, and for promoting and encouraging the trade of making hats in Great Britain, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, in the year of our Lord one thousand seven hundred and thirty two, no hats or felts whatsoever, dyed or undyed, finished or unfinished, shall be shipt, loaden or put on board any ship or vessel in any place or parts within any of the British plantations, upon any pretence whatsoever, by any person or persons whatsoever, and also that no hats or felts, either dyed or undyed, finished or unfinished, shall be loaden upon any horse, cart, or other carriage, to the intent or purpose to be exported, transported, shipped off, carried or conveyed out of any of the said British plantations to any other of the British plantations, or to any other place whatsoever, by any person or persons whatsoever.

Hats or felts so transported, forfeited,

and 500 l.

II. And be it further enacted by the authority aforesaid, That all and every the offender and offenders, offence and offences against this act, shall be subject and liable to the penalties and forfeitures herein after mentioned, that is to say, The said hats or felts dyed or undyed, finished or unfinished, so exported, transported, shipped off, carried, conveyed, or loaden contrary to the true intent and meaning of this act, shall be forfeited, and that every of the offender and offenders therein shall likewise forfeit and pay the sum of five hundred pounds, for every such offence committed; and every master, mariner, porter, carter, waggoner, boatman, or other person whatsoever knowing such offence, and wittingly aiding and assisting therein, shall forfeit and pay the sum of forty pounds; which said several penalties

penalties and forfeitures shall and may be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record in *Great Britain*, or in such of the said plantations wherein such offence shall be committed (in which suit no essoin, protection or wager of law, or more than one imparlance shall be allowed) and shall go and be applied, one moiety to the use of his Majesty, his heirs and successors, and the other moiety to him, her, or them, that shall sue for the same.

Penalty on as-
sisting 40 l.

III. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons to seize, take, secure, and convey to his Majesty's next warehouse all such hats and felts dyed or undyed, finished or unfinished, as he or they shall happen to see, find, know, or discover to be laid on board in any ship, vessel, or boat, or to be brought, carried, or laid on shore, at or near the sea, or in any navigable river or water, to the intent or purpose to be exported or conveyed out of the said plantations, contrary to the true intent and meaning of this act, or to be laden upon any horse, cart, or other carriage, to the intent or purpose to be exported, conveyed or carried into any other of the said plantations, or into any other part or place whatsoever, contrary to the true intent and meaning hereof; and that such person or persons, that shall happen so to seize, take, or secure any of the commodities aforesaid, shall be indemnified for so doing to all intents and purposes.

Prohibited
hats and felts
to be seized
and carried to
the King's
warehouse.

Seizures in-
demnified.

IV. And to the intent and purpose that this act may more effectually be put in execution, for preventing the growing mischiefs that daily do or may arise to this kingdom, from the exportation of such goods as aforesaid, or any of them, out of the British plantations, should the same still be suffered to be sent from thence to supply other plantations and foreign markets, that are or have been supplied from *Great Britain*: be it further enacted by the authority aforesaid, That if any commissioner or commissioners, or other officer or officers of the customs of any port or place within the *British* plantations, or any farmer or farmers of the revenue of the customs arising in the plantations, or any officer or officers employed in the management of the said revenue, shall, from and after the said twenty ninth day of *September*, one thousand seven hundred and thirty two, take or suffer to be taken any entry outward, or sign any cocket, warrant or sufferance for the shipping or exporting any hats or felts dyed or undyed, finished or unfinished, or shall wittingly and willingly permit, contrive or suffer the same to be done, directly or indirectly, contrary to the true intent and meaning of this act, that then and in every such case, such commissioner or commissioners, farmer or farmers, officer or officers so signing such cocquet, warrant or sufferance, or passing such entry for the same, or any wise conniving thereat, contrary to the true intent and meaning hereof, shall for every such offence or neglect, forfeit his office, and shall moreover for every such offence forfeit the sum of five hundred pounds, to be recovered and applied in manner and form as aforesaid.

Officers of
customs, &c.
permitting
entries of such
hats or felts,

forfeit office,
and 500 l.

V. And be it further enacted by the authority aforesaid, That every offence committed against this act shall and may be inquired of, tried, heard, and determined, in the county where any such goods shall be so laden or put on board as aforesaid, or else in the county or place either in *Great Britain* or the plantations where such offender shall happen to be apprehended or arrested for such offence, or where any of the goods aforesaid shall happen to be seized, taken, or brought in; and that the said trial shall be in such manner and form, and in such effect to all intents and purposes as if the same offence had been wholly done and committed in the same county or place where the same shall be tried by virtue and in pursuance of this act.

Offences
where to be
tri.d.

VI. And be it further enacted by the authority aforesaid, That if any action, bill, plaint, or information, shall be commenced or prosecuted against any person for what he shall do in pursuance of this act, such person

General issue,

son so sued shall and may file common bail or enter into a common appearance, and plead the general issue, not guilty, and, upon issue joined, may give this act and the special matter in evidence; and if the plaintiff or prosecutor shall become nonsuit, or suffer discontinuance, or if a verdict pass against him, or if upon demurrer judgment pass against him, the defendant shall recover treble costs, and damages.

Publick Act.

XI. And be it further enacted by the authority aforesaid, That this present act shall be deemed, and is hereby declared to be a public act, of which all judges and justices are to take notice without special pleading the same.

Anno quinto

GEORGE II. Regis.

C A P. XXIV.

An act for encouraging the growth of coffee in his Majesty's plantations in America.

WHEREAS there is great reason to believe that the soil and climate of the island of Jamaica, and of other British plantations in America, are proper for the growth of coffee, and that great quantities of that commodity may be produced in the said plantations, and from thence imported into this kingdom, if encouragement be given for that purpose, to the great advantage not only of the said plantations, but likewise of this kingdom: and whereas by an act of parliament made in the tenth year of the reign of his late majesty King George the First, intituled, *An act for repealing certain duties therein mentioned payable upon coffee, tea, cocoa nuts, chocolate, and cocoa paste imported, and for granting certain inland duties in lieu thereof, and for prohibiting the importation of chocolate ready made, and cocoa paste, and for better ascertaining the duties payable upon coffee, tea, and cocoa nuts imported; and for granting relief to Robert Dalzell, late earl of Carnwath, it was enacted and declared, That the several duties upon coffee then payable by an act of parliament made in the sixth year of the reign of his late majesty King William the Third, and by an act of parliament made in the third year of the reign of her late majesty Queen Anne, and by one other act of parliament made in the tenth year of the reign of her said late majesty Queen Anne, should cease, determine, and be no longer paid or payable; and that an inland duty should be charged and imposed upon all coffee to be sold in Great Britain, from and after the twenty fourth day of June, one thousand seven hundred and twenty four, after the rate of two shillings per pound averdupois, and in that proportion for a greater or lesser quantity, over and above all customs, subsidies, and duties which then remained payable to his Majesty for the same upon the importation thereof, which duty was to be managed and collected by persons to be nominated and appointed by virtue of the said act, under certain rules, limitations, forfeitures and penalties, therein mentioned: now for encouraging the growth of coffee in the said plantations, and the importation of the same from thence into this kingdom, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, That from and after the twenty fifth day of March which shall be in the year of our Lord one thousand seven hundred and thirty five, all coffee of the growth and product of any of the British plantations in America, shall, in lieu of the said inland duty of two shillings per pound weight, pay an inland duty of one shilling and six pence, and no more, per pound weight averdupois, and in that proportion*

After 25
March, 1735,
all coffee of
growth of Bri-
tish planta-
tions in Ame-
rica, to pay
1 s. 6 d.

proportion for a greater or lesser quantity; and the persons nominated and appointed by virtue of the first mentioned act, to manage and collect the said inland duty arising thereby, shall and are hereby empowered to take and receive the sum of one shilling and six pence per pound and no more, for all coffee of the growth and product of the *British* plantations above mentioned; any thing in the said act to the contrary notwithstanding.

II. Provided and be it enacted, That the said duty shall be applicable to the uses and purposes contained and declared in the said act of the tenth year of his said late Majesty's reign, and all officers employed in managing and collecting the same, and all persons importing, selling, buying, or dealing in such coffee shall be subject to the rules, limitations, restrictions, forfeitures, and penalties to be prosecuted, received, and divided, in the manner thereby prescribed and directed.

to be applied
as directed by
10 Geo. 1. c. 10.

III. And be it further enacted by the authority aforesaid, That from and after the said twenty fifth day of *March* one thousand seven hundred and thirty five, no coffee shall be suffered to be put on board any ship or vessel in any of his Majesty's colonies and plantations in *America*, until the planter or grower of such coffee, or his known agent, shall make oath or affirmation in writing before two of his Majesty's justices of the peace in or near the place where the said coffee grew, (which oath or affirmation such justices are hereby empowered to administer) that the same is actually of the growth and produce of such planter's or grower's plantation lying in the district, division or parish of _____ within the island or colony of _____

Planter or his
agent, to make
oath, of the
growth,

which oath or affirmation shall be produced to the collector, comptroller and naval officer, or any of them, by the person or persons who shall enter or ship such coffee, before the entry and shipping thereof for *Great Britain*; and such person or persons shall likewise make oath or affirmation before the said officers, or any two of them, that the coffee then to be shipped is the very same coffee, and no other than what is mentioned in such oath or affirmation of the planter or grower, or his known agent as aforesaid, which oath or affirmation the collector and comptroller of the customs, and naval officer at the port where the said coffee is to be loaded, or any two of them, are empowered to administer; and the said collector and comptroller, and naval officer are hereby required to deliver a certificate of such affidavit or affirmation, under their respective hands and seals, to the commander or master of such ship or vessel, on board of which the said coffee is to be shipped; and the master or person having command of such ship or vessel shall, before clearing his ship or vessel, also make oath in the like manner, that he has received such coffee on board his ship or vessel, and that he has no more or other coffee on board his ship or vessel than such for which proofs shall be made as aforesaid, and that he will not take or receive any more coffee on board before his arrival in *Great Britain*, and making a report of his lading there, for which affidavit or affirmation, and certificate, the said collector and comptroller, or naval officer shall receive as a fee or reward the sum of five shillings, and no more; and all certificates of such affidavits or affirmations shall, by the commander or master of such ship or vessel importing such coffee into this kingdom, be produced, by such master or person having command of the ship or vessel, to the collector and comptroller of the customs at the port where such ship shall unlade at the time of making his report, and shall at the same time deliver to such collector and comptroller a certificate under the hands and seals of the collector and comptroller of the customs, and naval officer of the port or place where such coffee shall have been shipped, or any two of them, testifying the particular quantities of such coffee which shall be so laded, and of which such proofs shall be made as aforesaid, specifying the package or packages in which the same is contained, with the particular marks, numbers, and weights of each package; and the said master shall likewise make oath, or if he be one of the people called *Quakers*, solemnly affirm before them, that the coffee in the said certificate or

and produce a
copy to the
collector.

Commanders
of vessels to
make oath of
the receipt of
such coffee on
board, and of
no other;

Fee for the
oath.

Particulars to
be specified.

The goods to
be marked.

certificates mentioned was truly taken on board, as in the said certificate or certificates is expressed, and that after his departure from the place or places where such coffee mentioned in the said certificate or certificates was laded, he did not take on board, or permit to be laded on board, his said ship or vessel, either at sea or elsewhere, any parcel or parcels of coffee, and that all the coffee on board his said ship is mentioned and set forth in the said certificate or certificates; and upon the entry of such coffee at the custom-house, and paying or securing the several duties then due thereupon, a mark shall be set on every parcel, denoting it to contain coffee of the growth of the *British* plantations, and where and by what ship imported, and thereupon such parcel or parcels of coffee so marked shall be lodged in a warehouse or warehouses, pursuant to the directions of the said act passed in the tenth year of the reign of his late Majesty; and the importer or proprietor of any parcel or parcels of coffee, or any other person who shall be employed by such importer or proprietor to make an entry with the receiver or collector of the said inland duty, shall deliver to the said receiver or collector the said certificate or certificates of the affidavit or affirmation of the growth of the said coffee in the *British* plantations, made before the collector and comptroller of the customs or naval officers, together with the said oath or affirmation made as aforesaid, by the master of such ship or vessel, at the port where such coffee was taken on board, together with the oath or affirmation, or a copy thereof, made by the planter or grower before two of his Majesty's justices of the peace there, in the manner before directed; as also the said certificate of the package, marks and numbers of the coffee so laden on board; which said certificate or certificates, oath or affirmation, shall remain with the said collector or receiver of the said inland duty.

Penalty on re-
ceiving or
landing cof-
fee of foreign
growth, ex-
cept from
Great Britain.

IV. And be it further enacted by the authority aforesaid, That no commander or other person having charge of any ship or vessel, shall take in, or permit or suffer to be taken in, at any of his Majesty's plantations in *America*, or at sea, or in any creek, harbour, or other place in *America*, or shall land, suffer or permit to be landed, out of any ship or vessel in any of the said plantations, any coffee of the growth or produce of any foreign country, except such coffee as shall be regularly exported from *Great Britain* on pain of forfeiting all such coffee, and the sum of two hundred pounds, and likewise shall suffer twelve months imprisonment; such forfeiture to be sued for, recovered, and adjudged in any court of record in any of his Majesty's dominions in *Europe*, or in any of his Majesty's plantations; and what shall be recovered in pursuance of this act, in any court of record in any of his Majesty's dominions in *Europe*, shall be paid, one moiety to his Majesty, and the other moiety to the person or persons who shall inform or sue for the same; and what shall be recovered in the plantations, shall be divided, one third to his Majesty, one third to the governor or commander in chief, and the other third to the person or persons who shall inform or sue for the same.

Penalty on
false oath or
certificate.

V. And be it enacted by the authority aforesaid, That if any person shall falsely make any oath or affirmation by this act directed to be made, and shall thereof be legally convicted in any of his Majesty's courts of record in *Great Britain*, or in any of the courts of admiralty in any of the said plantations, where such offence was committed, such person so guilty shall forfeit the sum of two hundred pounds, and be imprisoned for the space of twelve months; and if any person shall forge or counterfeit a certificate of the said oath or affirmation, or shall publish such certificate, knowing the same to be forged or counterfeited, and be legally convicted thereof in any of the courts aforesaid, such person shall forfeit the sum of two hundred pounds, and such forfeiture shall be paid, one moiety to his Majesty, and the other moiety to the person or persons who shall inform and sue for the same, to be recovered and divided as is before directed and appointed.

3 VI. And

VI. And be it further enacted by the authority aforesaid, That this act shall continue and be in force from the said twenty fifth day of *March*, one thousand seven hundred and thirty five, to the twenty fifth day of *March*, one thousand seven hundred and thirty nine, and from thence to the end of the then next session of parliament, and no longer.

Continuance
of this Act.
Continued by
25 Geo. 2. c. 35.

Anno quinto

GEORGIN II. Regis.

C A P. XXIX.

An act for the reviving an act made in the fifth year of the reign of his late Majesty King George the First, intituled, An act for the better securing the lawful trade of his Majesty's subjects to and from the *East Indies*, and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions.

WHEREAS the act made in the fifth year of the reign of his late Majesty King George the First, intituled, An act for the better securing the lawful trade of his Majesty's subjects to and from the *East Indies*, and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions, which was to continue in force for five years, and from thence to the end of the then next session of parliament; and which by another act made in the ninth year of his said late Majesty's reign, intituled, An Act to prevent his Majesty's subjects from subscribing or being concerned in encouraging or promoting any subscription for an *East India* company in the *Austrian Netherlands*, and for the better securing the lawful trade of his Majesty's subjects to and from the *East Indies*, was further continued for seven years from the twenty fifth day of *March*, one thousand seven hundred and twenty three, and from thence to the end of the then next session of parliament, hath by experience been found useful and beneficial, and is lately expired; may it therefore please your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That the said first herein before mentioned act shall be and is hereby revived, and shall be in full force from the first day of *May*, in the year of our Lord one thousand seven hundred and thirty two, for and during the term of seven years, and from thence to the end of the then next session of parliament, and no longer.

5 Geo. 1. c. 27.

9 Geo. 1. c. 26.

Act 5 Geo. 1.
continued
from 1 May
1732, for 7
years, &c.
Continued by
20 Geo. 2. c. 47.

Anno sexto

GEORGIN II. Regis.

C A P. VII.

An act for the free importation and exportation of diamonds, pearls, rubies, emeralds, and all other jewels and precious stones.

WHEREAS this kingdom has now become a great mart for diamonds and other precious stones and jewels, from whence most foreign countries are supplied, and great numbers of rough diamonds are sent from abroad to be cut and polished here, which is a great advantage to this nation, and there is great reason to believe, if the importation thereof was encouraged and made easy, the said trade would increase: and whereas among the rules in the table of fees and allowance

allowance due and payable to the officers of the customs, dated the seventeenth day of May, one thousand six hundred and sixty two, signed by Sir Edward Turner, then speaker of the house of commons, and confirmed by the act of tonnage and poundage passed in the twelfth year of the reign of King Charles the Second, and since continued, and now in force, it is declared, That diamonds, precious stones, jewels, and pearls of all sorts shall pass outwards without warrant or fee; may it therefore please your most excellent Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the tenth day of April, which shall be in the year of our Lord one thousand seven hundred and thirty three, all diamonds, pearls, rubies, emeralds, and all other precious stones and jewels, shall pass inwards without warrant or fee, in like manner as they now pass outwards, and free from the payment of any duty granted to his Majesty, his heirs or successors; and it shall and may be lawful for any person or persons to import or export the same in any ship or vessel whatsoever; any law, custom, or usage to the contrary in any wise notwithstanding; subject nevertheless to the proviso herein after contained.

After 10 April 1733, diamonds and all other precious stones may be imported or exported free from duty.

Proviso as to the East India company. 9 & 10 W. 3. c. 44.

II. Provided always, That nothing herein contained shall extend to annul or make void the duty granted to his Majesty for the use of the united company of merchants of England trading to the East Indies by an act passed in ninth and tenth years of the reign of his late majesty King William the Third, for such pearls, diamonds, and other precious stones or jewels as shall be imported into this kingdom from any place within the limits of the charter granted to the said company, or to take away or alter any privileges, profits, or advantages granted to, or now held or enjoyed by, the said company.

Anno sexto

GEORGE II. Regis.

C A P. XIII.

An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America.

WHEREAS the welfare and prosperity of your Majesty's sugar colonies in America are of the greatest consequence and importance to the trade, navigation, and strength of this kingdom: and whereas the planters of the said sugar colonies have of late years fallen under such great discouragements, that they are unable to improve or carry on the sugar trade upon an equal footing with the foreign sugar colonies, without some advantage and relief be given to them from Great Britain: for remedy whereof, and for the good and welfare of your Majesty's subjects, we, your Majesty's most dutiful and loyal subjects, the commons of Great Britain assembled in parliament, have given and granted unto your Majesty the several and respective rates and duties herein-after mentioned, and in such manner and form as is herein-after expressed; and do most humbly beseech your Majesty that it may be enacted and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in the present parliament assembled, and by the authority of the same, That, from and after the twenty fifth day of December, one thousand seven hundred and thirty three, there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs and successors, upon all rum or spirits of the produce or manufacture of any of the colonies or plantations in America

After 25 Dec. 1733, 9d. per gallon to be paid for rum and spirits made in the American plantations

rica, not in the possession or under the dominion of his Majesty, his heirs and successors, which at any time or times within or during the continuance of this act, shall be imported or brought into any of the colonies or plantations in *America*, which now are or hereafter may be in the possession or under the dominion of his Majesty, his heirs or successors, the sum of nine pence, money of *Great Britain*, to be paid according to the proportion and value of five shillings and sixpence the ounce in silver, for every gallon thereof, and after that rate for any greater or lesser quantity; and upon all molasses or syrups of such foreign produce or manufacture as aforesaid, which shall be imported or brought into any of the said colonies or plantations of or belonging to his Majesty, the sum of sixpence of like money for every gallon thereof, and after that rate for any greater or lesser quantity; and upon all sugars and panes of such foreign growth, produce, or manufacture as aforesaid, which shall be imported into any of the said colonies or plantations of or belonging to his Majesty, a duty after the rate of five shillings of like money, for every hundred weight *Avoirdupois*, of the said sugar and panes, and after that rate for a greater or lesser quantity.

not belonging to his Majesty, on importation to the British plantations,

and 8d. per gallon for molasses and syrups,

and 5s. per C. weight for sugars and panes.

Duties how to be levied.

II. And, for the better raising, levying, and collecting the said duties, it is hereby further enacted by the authority aforesaid, That upon the importation of any such goods as aforesaid, into any of the said colonies or plantations belonging to the crown of *Great Britain*, an entry or entries shall be made with the collector or other proper officer of the customs, or the impost officer, or proper officer of the excise, in the port or place where the same shall be imported, and that all and every the said duties hereby imposed, for and upon all such rum, spirits, molasses, syrups, sugar, and panes, of such foreign growth, produce, or manufacture aforesaid, which shall be imported into any of the said colonies or plantations of or belonging to the crown of *Great Britain* as aforesaid, shall be paid down in ready money by the importers thereof, before the landing of the same respectively.

III. And be it further enacted, That in case any of the said commodities shall be landed or put on shore in any of his Majesty's said colonies or plantations in *America*, out of any ship or vessel, before due entry be made thereof at the port or place where the same shall be imported, and before the duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing and delivering the same, first signed by the collector, or impost officer, or other proper officer or officers of the custom or excise belonging to such port or place respectively, all such goods as shall be so landed or put on shore, or the value of the same, shall be forfeited, and all and every such goods as shall be so landed or put on shore, contrary to the true intent and meaning of this act, shall and may be seized by the governor or commander in chief, for the time being, of the colonies or plantations where the same shall be so landed or put on shore, or any person or persons by them authorized in that behalf, or by warrant of any justice of the peace or other magistrate, (which warrant such justice or magistrate is hereby empowered and required to give upon request) or by any customhouse officer, impost or excise officer, or any person or persons him or them accompanying, aiding, and assisting; and all and every such offence and forfeitures shall and may be prosecuted for and recovered in any court of admiralty in his Majesty's colonies or plantations in *America*, (which court of admiralty is hereby authorized, empowered, and required to proceed to hear and finally determine the same) or in any court of record in the said colonies or plantations where such offence is committed, at the election of the informer or prosecutor, according to the course and method used and practised there in prosecutions for offences against penal laws relating to customs or excise; and such penalties and forfeitures so recovered there, shall be divided as follows; viz. one third part thereof for the use of his Majesty, his heirs and successors, to be applied for the support of the government of the colony or plantation where the same shall be recovered, one third part

The said goods if landed before entry and payment of duties shall be forfeited,

and may be seized,

and recovered in the court of admiralty or in any court of record there.

Forfeitures how to be distributed.

No sugar, &c. except of the British plantations, to be imported into Ireland, unless shipped in Great Britain, &c.

Penalty.

Penalty on persons assisting in such unlawful importation.

50l. penalty on molesting officer in his duty.

Officer, if sued, may plead the general issue.

to the governor or commander in chief of the said colony or plantation, and the other third part to the informer or prosecutor who shall sue for the same.

IV. And be it further enacted by the authority aforesaid, That, from and after the twenty fifth day of *December*, one thousand seven hundred and thirty three, no sugars, paneles, syrups, or molasses, of the growth, product, and manufacture of any of the colonies or plantations in *America*, nor any rum or spirits of *America*, except of the growth or manufacture of his Majesty's sugar colonies there, shall be imported by any person or persons whatsoever into the kingdom of *Ireland*, but such only as shall be fairly and *bona fide* laden and shipped in *Great Britain* in ships navigated according to the several laws now in being in that behalf, under the penalty of forfeiting all such sugar, paneles, syrups or molasses, rum or spirits, or the value thereof, together with the ship or vessel in which the same shall be imported, with all her guns, tackle, furniture, ammunition, and apparel; and if any of the commodities aforementioned shall be imported into *Ireland* contrary to the true intent and meaning of this act, all and every such commodities, with the ship or vessel wherein they shall be imported, and the tackle, ammunition, and furniture thereof, shall and may be seized by the lord lieutenant, lord deputy, or lords justices, for the time being, for the kingdom of *Ireland*, or any person or persons authorized by him, them, or any of them, or by warrant of any justice of the peace or other magistrate, (which warrant such justice or magistrate is hereby impowered and required to give upon request) or by any customhouse officer, or excise officer, or any person or persons, him, them, or any of them, accompanying, aiding, and assisting; and all and every the said offences, committed against this act, may be prosecuted, and the penalties and forfeitures recovered, in any of his Majesty's courts of record at *Westminster*, or in *Dublin*, at the election of the informer or prosecutor, by bill, plaint, or information, wherein no effoin, protection, or wager of law, shall be allowed, or any more than one imparlance; and the penalties and forfeitures recovered on such prosecution shall go and be divided and applied in manner following; *viz.* one moiety to the use of his Majesty, his heirs and successors, and the other moiety to the use of the informer or prosecutor.

V. And it is hereby further enacted by the authority aforesaid, That if any person or persons shall be aiding and assisting in bringing on shore or landing any such sugar, paneles, syrups or molasses, rum or spirits, into the kingdom of *Ireland*, or into any of his Majesty's colonies or plantations in *America*, contrary to the true intent and meaning of this act, or shall receive into his, her, or their house or custody, any of the commodities aforementioned, knowing the same to be imported or landed and brought on shore, contrary to this act, every such person so offending shall forfeit treble the value of such goods, to be estimated and computed according to the best price that each respective commodity bears at the place where any such seizures shall be made, to be sued for, recovered, and applied in manner aforementioned.

VI. And be it further enacted, That if any person or persons shall hinder, molest, or resist, any custom-house officer, impost or excise officer, or their or any of their assistants, in the due execution of his or their duty in seizing or securing any of the commodities aforementioned, imported into the kingdom of *Ireland*, or landed or put on shore in any of the colonies or plantations in *America*, which now or hereafter may be in the possession or under the dominion of his Majesty, his heirs or successors, contrary to the purport or true meaning of this act, he, she, or they shall forfeit and pay the sum of fifty pounds, to be sued for, recovered, and applied in manner aforementioned, and shall also be liable to be prosecuted for the same, by indictment or otherwise, and being thereof found guilty, shall be imprisoned for three months without bail or mainprize; and if any officer or officers of the customs, impost or excise officer or officers, or their assistants, shall be

sued

sued or prosecuted for any thing done in execution of his or their duty for the better and more effectual putting in force this present act, he or they may and shall plead the general issue, and give this act and the special matter in evidence, and the judges shall allow thereof; and if any officer or officers of the customs or excise, in the kingdom of *Ireland*, or any officer or officers of the customs, impost or excise office, in any of his Majesty's plantations or colonies in *America*; shall willingly or knowingly connive at the fraudulent importation, or landing and bringing on shore, of any of the commodities aforementioned, contrary to the purport and true meaning of this act, or such officer or officers shall take upon him or them to seize any of the said commodities, and shall by fraud or collusion desist from or delay the prosecution thereof to condemnation, he or they so conniving, desisting, or delaying, shall forfeit and lose the sum of fifty pounds, to be sued for, recovered, and applied in manner aforesaid, and such officer or officers shall also be incapable of holding any office or employment under his Majesty, his heirs or successors.

50 l. penalty on officer conniving at such fraudulent importation.

VII. And it is hereby further enacted by the authority aforesaid, That if any of his Majesty's subjects, who is or shall be master, or have the charge of any ship or vessel, shall take in, or permit or suffer to be taken in, at sea or in any creek or harbour, or other place, any sugar, paneles, syrups or molasses, rum or spirits, in order to be imported into *Ireland*, or brought on shore and landed in any of his Majesty's plantations in *America*, contrary to the true intent and meaning of this act, every such master or other person so offending, shall forfeit and pay the sum of one hundred pounds, to be sued for, recovered, and applied in manner herein before mentioned.

100 l. penalty on master of ship, &c. permitting such importation.

VIII. And be it further enacted, That, upon all suits and prosecutions for the importation of any of the commodities aforementioned into the kingdom of *Ireland*, or for the bringing on shore and landing of any of the commodities aforementioned in any of his Majesty's colonies or plantations in *America*, contrary to the purport and true meaning of this act, the *Onus probandi*, that the same and every part thereof were fairly and *bona fide*, and without fraud, laden and shipped in *Great Britain*, in ships navigated according to the several laws in being in that behalf, or that the rum or spirits were made of the growth or manufacture of some of his Majesty's sugar colonies in *America*, or that all and every the commodities aforesaid, which shall be imported into any of his Majesty's colonies or plantations in *America*, were of the growth, produce, or manufacture of his Majesty's colonies or plantations there, or were duly entered, and had really and *bona fide* paid the duties hereby charged and chargeable thereon, before the bringing on shore and landing thereof in any of his Majesty's colonies or plantations in *America*, shall lie on the claimer or owner thereof.

The onus probandi in suits to lie on the owners.

IX. And it is hereby further enacted by the authority aforesaid, That in case any sugar or paneles of the growth, produce, or manufacture of any of the colonies or plantations belonging to or in the possession of his Majesty, his heirs or successors, which shall have been imported into *Great Britain* after the twenty fourth day of *June*, one thousand seven hundred and thirty three, shall at any time within one year after the importation thereof, be again exported out of *Great Britain*, and that due proof be first made, by certificate from the proper officers, of the due entry and payment of the subsidies or duties charged or payable upon the importation thereof, together with the oath of the merchant or his agent importing and exporting the same, or in case such merchant or agent shall be one of the people called *Quakers*, by his solemn affirmation to the truth thereof, and that all other requisites shall be performed that are by law to be performed in cases where any of the said subsidies or duties are to be paid by any former statute, all the residue and remainder of the subsidy or duty, by any former act or acts of parliament granted and charged on such sugar or paneles as aforesaid,

Duties paid for sugar or paneles imported from the British plantations after 24 June, 1733, to be repaid on exportation within the year.

Allowance on
exportation
for sugars re-
fined in Great
Britain.

9 & 10 W. 3.
c. 23.
3 & 3 Ann.
c. 9.

Suits to be
commenced
in two years
after offence.

Charge of
prosecution
how to be
born.

Sugars may be
imported from
the Spanish or
Portuguese
dominions as
formerly.

Publick act.
Continued by
26 Geo. 2.
c. 32.

aforesaid, shall without any delay or reward be repaid to such merchant or merchants, who do export the same within one month after demand thereof.

X. And it is hereby further enacted by the authority aforesaid, That, from and after the twenty fourth day of *June*, one thousand seven hundred and thirty three, for every hundred weight of sugar refined in *Great Britain*, and so in proportion for a greater or lesser quantity, which shall be exported out of this kingdom, there shall be, by virtue of this act, repaid at the custom-house to the exporter, within one month after the demand thereof, over and above the several sums of three shillings and one shilling per hundred, payable by two former acts of parliament, one of them made in the ninth and tenth years of the reign of his late majesty King *William* the Third, and the other in the second and third years of the reign of her late majesty Queen *Anne*, the further sum of two shillings, oath or solemn affirmation as aforesaid, being first made by the refiner, that the said sugar so exported, was produced from brown and muscovado sugar, and that, as he verily believes, the same was imported from some of the colonies or plantations in *America* belonging to and in the possession of the crown of *Great Britain*, and that as he verily believes, the duty of the said brown and muscovado sugar was duly paid at the time of the importation thereof, and that the same was duly exported, his Majesty's searcher also certifying the shipping thereof, and all other requisites being duly performed, according to the book of rates.

XI. And be it further enacted by the authority aforesaid, That all suits and prosecutions for any offence against this act shall be brought and commenced within two years after such offence committed.

XII. And, for the better and more effectual carrying this act into execution, be it further enacted, That the expence of prosecuting any offence against this act shall be paid and born, in the first place, out of the shares and parts of the penalties and forfeitures hereby given and granted to his Majesty, his heirs and successors, upon any seizure, condemnation and judgment to be had and obtained for or by reason of any fraud or misbehaviour against the true intent or meaning of this act.

XIII. Provided nevertheless, That nothing herein contained shall extend, or be construed to extend, to hinder or restrain the importation of any sugars, being of the growth or produce of any of the dominions belonging to the King of *Spain*, or the King of *Portugal*, from any part or place from whence such sugars might lawfully have been imported before the making of this act; any thing herein before contained to the contrary thereof in any wise notwithstanding.

XIV. And it is hereby declared and enacted, That this present act shall be taken to be a publick act, of which all judges and justices shall take notice, without specially pleading the same; and the same shall continue and be in force for the space of five years, to be computed from the twenty fourth day of *June*, one thousand seven hundred and thirty three, and to the end of the then next session of parliament.

Anno sexto

GEORGE II. Regis.

C A P. XVII.

An act for repealing an act for laying a duty on compound waters or spirits, and for licensing the retailers thereof, and for determining certain duties on French brandy, and for granting other duties in lieu thereof, and for enforcing the laws for preventing the running of brandies.

SECT. II. **A**ND whereas by an act of parliament, made in the seventh and eighth years of the reign of his late majesty King William the Third, of glorious memory, intituled, An act for granting to his Majesty an additional duty upon all French goods and merchandizes, it is amongst other things enacted, That for every tun of French brandy, of single proof, imported after the twenty-eighth day of February, one thousand six hundred and ninety six, for the term of thirty one years, and from thence to the end of the next session of parliament, there should be paid the sum of thirty pounds, and for every tun of French brandy, of double proof, imported as aforesaid, sixty pounds, over and above the duties charged thereupon, without any deduction, and so proportionably for a greater or lesser quantity, which said several duties have been by several acts of parliament since continued, and are now payable to his Majesty: and whereas the high duties upon French brandies have tempted many of the traders therein to import great quantities thereof from Flemish ports, and as German or Flemish brandy, to the great prejudice of the revenue and the fair trader; for remedy whereof, be it enacted by the authority aforesaid, That from and after the said twenty fourth day of June, one thousand seven hundred and thirty three, the said duty of thirty pounds per tun on French brandy of single proof, and sixty pounds per tun on French brandy of double proof, shall cease, determine and be no longer paid or payable.

The duties imposed by 7 & 8 W. 3. c. 20. on French brandy repealed.

III. And to the intent that no failure or deficiency may accrue or happen in the respective funds, to which the duties by this act determined were appropriated and applicable, by the determination of the aforesaid duties; we your Majesty's said dutiful and loyal subjects, the commons of Great Britain in parliament assembled, have, in lieu of the said last mentioned duties hereby determined, freely and unanimously resolved to give and grant to your Majesty the duty and imposition herein after mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, That from and after the said twenty fourth day of June, one thousand seven hundred and thirty three, in lieu of the said duties hereby determined, there be raised, levied, collected, and paid unto his Majesty, his heirs and successors, the several rates and duties of excise herein after expressed; that is to say,

After 24 June 1733, to be paid, in lieu of the duties of 30 and 60 l. per tun,

For every gallon of single brandy, spirits, or *aqua vite* imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, one shilling.

for brandy, &c. imported per gallon 1 s.

For every gallon of brandy, spirits, or *aqua vite*, above proof, commonly called *Double Brandy*, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, two shillings.

Double brandy 2 s. Appropriated by 9 Geo. 2. c. 23.

IV. And be it enacted by the authority aforesaid, That the said several rates, duties, and impositions, shall be raised, levied, collected, paid, and accounted for unto his Majesty, his heirs and successors, in the same manner

To be levied as the duties of excise on beer, &c.

her and form, and by such rules, ways, and means, and under such penalties, forfeitures, and disabilities, and with such power of mitigation, and other powers, and with such allowances, as any the duties of excise upon beer, ale, or other liquors, are by any act or acts of parliament or law whatsoever now in force, enacted, appointed, or allowed to be raised, levied, collected, managed, recovered, and paid; and that so much of the said acts as are now in force for the raising, levying, collecting, paying, and answering the said duties of excise, shall be continued, and be practised, put in execution, and observed, in and for the raising, levying, collecting, managing, adjudging, and answering the said duties of excise by this act granted, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

The money arising by these duties to be paid distinct from others,

and appropriated to the same uses as the duties hereby determined.

Spirits drawn from British corn, without mixture of other materials,

on oath and certificate, &c.

allowed a drawback of 4 l. 18 s. per tun.

1 W. & M. sess. 1. c. 12.

V. And be it further enacted by the authority aforesaid, That the several and respective commissioners of excise shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing, and accounting for the same, excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other branches of the publick revenues, for the purposes in this act expressed.

VI. And it is hereby further enacted by the authority aforesaid, That the monies arising by the said duties by this act charged and imposed, shall be appropriated, issued, and applied, and the same are hereby appropriated and made payable to the same uses, intents and purposes, as the said last mentioned duties hereby determined as aforesaid, were appropriated and applicable before the making of this present act, and shall have the same continuance, and shall be also subject and liable to the same redemption by parliament as the said last mentioned duties, hereby determined as aforesaid, were subject and liable unto.

VII. And for the encouragement of the exportation of spirits drawn from corn in *Great Britain*, be it further enacted by the authority aforesaid, That from and after the said twenty-fourth day of *June*, one thousand seven hundred and thirty three, it shall and may be lawful to and for any distiller or distillers, or other person or persons, to export such spirits drawn from corn as aforesaid, upon oath made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits, drawn from corn in *Great Britain*, are intended to be exported, That the same are drawn from corn in *Great Britain* without any mixture with any other materials, either native or foreign, and that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise for the port or place where such spirits were shipped, of the quantity so shipped, and that the same was shipped in the presence of such officer, that such distiller or distillers, or other person or persons, so exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the sum of four pounds eighteen shillings for every tun of such spirits so shipped off, and so in proportion for any greater or lesser quantity, in full of all drawbacks and bounty that can be made for the same, except the bounty of one pound ten shillings for every tun of such spirits, which shall be payable at the custom-house in manner herein after directed.

VIII. And whereas by an act made in the first year of the reign of the late King William and Queen Mary, intituled, An act for encouraging the exportation of corn, an allowance of two shillings and sixpence per quarter is to be paid to the exporter of barley or malt, when the same is sold at twenty four shillings the quarter or under: and whereas in the making of a tun of spirits drawn from barley or malt twelve quarters of barley or malt are made use of, but it is uncertain how much of the said barley is made into malt; for preventing any question or dispute that may arise thereupon, be it enacted by the authority aforesaid, That for every tun of spirits drawn from barley, malt, or other corn

corn, there shall be paid to the exporter of the same, by the commissioners of his Majesty's customs, or other proper officers belonging to them, when barley is at twenty-four shillings *per* quarter or under, upon such proof of the exportation of the same, as by the said act is directed, and out of such duties as are liable to the payment of the bounties on corn exported, the sum of one pound ten shillings, in the same manner as if the like quantity of barley, malt, or other corn had been exported, and so in proportion for a greater or lesser quantity.

When barley is at 24 s. per quarter,

1 l. 10 s. allowed as a drawback for each tun of malt spirits exported.

IX. Provided always, and be it further enacted by the authority aforesaid, That nothing herein contained shall extend, or be construed, deemed, or taken to extend, to alter the duties now paid on rum or spirits that shall be of the growth or manufacture of his Majesty's plantations in *America*.

Not to alter the duties payable on rum or spirits of the American plantations.

X. And for the more effectual securing the due execution by the inferior officers of his Majesty's customs of the provisions in the several acts for preventing the running of brandies, be it enacted by the authority aforesaid, That when any officer or officers of the customs shall neglect to seize and prosecute any vessel, boat, horses, or other cattle or carriage which shall be forfeited for the causes above mentioned, every such officer and officers being thereof lawfully convicted upon his or their appearance or default, upon the oath or oaths of one or more credible witness or witnesses, or by the confession of the officer or officers, by or before one or more justice or justices of the peace of the county, division, or liberty where such offence shall be committed, or the offender shall be found (which oath such justice or justices of the peace are hereby required to administer) the officer and officers so convicted shall severally forfeit for every such neglect the sum of fifty pounds, one moiety thereof to the use of the King, and the other moiety thereof to the use of the informer or prosecutor, the same to be levied by distress and sale of the offender's goods, by warrant under the hand and seal or hands and seals of such justice or justices of the peace before whom such offender shall be convicted as aforesaid; and for want of such distress, every such offender shall by such justice or justices be committed to prison, there to remain without bail or mainprize for the space of six months.

50 l. penalty on custom-house officer for every neglect of his duty herein.

Anno septimo

GEORGE II. Regis.

C A P. XIV.

An act for ascertaining the duties upon arrack, and for giving further time to clerks and apprentices to pay duties omitted to be paid for their indentures and contracts.

WHEREAS arrack, a spirit of the product of his Majesty's colonies and territories in the East Indies, is, on the importation thereof into Great Britain, charged by the laws of excise with the several duties which are paid for brandy and other foreign spirits imported into this kingdom, but by the officers of the customs is rated and charged as a commodity imported from the East Indies, according to the value thereof at the sale at the candle, whereby the several subsidies, duties, and excise, amount to much more than is paid on the importation of brandy and other foreign spirits, to the great discouragement of the importation thereof: for remedy whereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of May, one thousand seven hundred and thirty four, the same subsidies, duties, and excise, now payable upon brandy and foreign spirits imported, and no more, shall be paid for arrack imported from any of his Majesty's colonies

After 1 May, 1734, the same duties only shall be paid for arrack imported from the British colonies as are payable on brandy, &c.

and the same allowances only on exportation.

To be paid as the duties on brandy.

The laws in force relating to the duties on arrack continued.

The monies arising by the said duties to be paid distinct from all other branches of the revenue,

and appropriated to the same uses as before.

9 Geo. 2. c. 23.

colonies or territories in the *East Indies*, and that the same allowances shall be made on the exportation thereof, as is made upon foreign brandy or other spirits; any law, custom, or usage to the contrary notwithstanding.

II. And be it enacted by the authority aforesaid, That the said several subsidies, duties, and excise upon arrack, shall be raised, levied, collected, paid, and accounted for unto his Majesty, his heirs and successors, in the same manner and form, and by such rules, ways, and means, and under such penalties, forfeitures, and disabilities, and with such power of mitigation, and other powers, and with such allowances, as any the duties on brandy or other foreign spirits are by any act or acts of parliament or law whatsoever now in force, enacted, appointed, or allowed to be raised, levied, collected, managed, recovered, and paid; and that the said several laws now in force for the raising, levying, collecting, paying, and answering the said subsidies, duties, and excise upon arrack, shall be continued, and be practised, put in execution, and observed, in and for the raising, levying, collecting, managing, adjudging, and answering the said subsidies, duties, and excise upon arrack, by this act granted, as fully and effectually, as if the same were particularly and at large re-enacted in the body of this present act.

III. And be it further enacted by the authority aforesaid, That the several and respective commissioners of the customs, and commissioners of excise, shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing, and accounting for the same, excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other branches of the publick revenues, for the purposes in this act expressed.

IV. And it is hereby further enacted by the authority aforesaid, That the monies arising by the said duties by this act imposed and charged, shall be appropriated, issued, and applied, and the same are hereby appropriated and made payable to the same uses, intents, and purposes, as the said subsidies, duties, and excise, as aforesaid, were appropriated and applicable before the making of this present act, and shall have the same continuance, and shall be also subject and liable to the same redemption by parliament, as the said subsidies, duties, and excise, were subject and liable unto.

Anno septimo

GEORGE II. Regis.

C A P. XVIII.

An act for the revival of an act made in the thirteenth year of the reign of his late majesty King George the First, intituled, An act for the free importation of cochineal during the time therein limited; and also for the free importation of indico.

13 Car. 2. c. 12.

WHEREAS cochineal and indico are of principal use in dying of cloths and other woollen manufactures of this kingdom, to the great improvement thereof, by which great numbers of his Majesty's subjects are employed in finishing and perfecting such manufactures, and the importation thereof ought therefore to be encouraged in the most extensive manner, that the dyers may at all times be supplied with cochineal and indico on the cheapest terms possible: and whereas the said commodities cannot at present be imported into this kingdom, but according to the rules prescribed and enjoined by an act of parliament passed in the twelfth year of King Charles the Second, intituled, An act for the encouraging and increasing of shipping and navigation, which hath been found inconvenient tending to make them dearer in these kingdoms than they would be, if they could

Relating to the CUSTOMS.

be freely imported from any place where they may be purchased cheapest: and whereas by an act of parliament, passed in the thirteenth year of his late majesty King George, intituled, An act for the free importation of cochineal during the time therein mentioned, liberty was therein granted for the free importation of cochineal, during the continuance of the said act, which is now expired: may it therefore please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said last mentioned act of the thirteenth of his late majesty King George shall, from and after the twenty fourth day of June, one thousand seven hundred and thirty four, be revived, and is hereby revived, and shall remain in full force and virtue.

13 Geo. 1. c. 25.

II. And be it further enacted by the authority aforesaid, That from and after the said twenty fourth day of June, one thousand seven hundred and thirty four, it shall and may be lawful to and for any person or persons to import and bring into this kingdom, in any ship or vessel belonging to Great Britain, or to any kingdom or state in amity with his Majesty, his heirs and successors, from any port or place whatsoever, indico of all sorts; any act or acts of parliament to the contrary in any wise notwithstanding.

The act 13 Geo. 1. for the free importation of cochineal, revived.

III. And be it further enacted by the authority aforesaid, That the said act of the thirteenth year of his late majesty King George, and this present act, shall continue and be in force for seven years, from the said twenty fourth day of June, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament, and no longer.

After 24 June, 1734, indico of all sorts may be imported from any port in British or other ships in amity with Britain. Continued by 27 Geo. 2. c. 18.

Anno septimo

GEORGII II. Regis.

C A P. XIX.

An act for the more effectual preventing the clandestine importation of foreign hops into Great Britain and Ireland, and to prevent the adulterating or sophisticating of hops, to alter the colour or scent thereof.

WHEREAS by an act of parliament made in the ninth year of her late majesty Queen Anne, intituled, An act for laying a duty upon hops, it is enacted, That there shall be raised, levied, and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all hops, which, at any time or times within or during the term of four years, to be reckoned from the first day of June, one thousand seven hundred and eleven, shall be imported or brought into the kingdom of Great Britain, over and above all other customs, subsidies, and duties, imposed upon or payable for the same, the sum of three pence for every pound weight Averdupois, and after that rate for a greater or lesser quantity, to be paid by the importer thereof before the landing of the same; which said act, and every clause, article, matter, and thing therein contained, is continued, and declared to be in force, by an act made in the first year of his late majesty King George, from the thirty first day of May, in the year of our Lord one thousand seven hundred and fifteen, until the first day of August, one thousand seven hundred and fifteen, as fully and effectually, to all intents and purposes, as if the same were therein particularly and at large repeated and re-enacted; which said duty of three pence a pound by the aforesaid act of her late majesty Queen Anne, and continued by the aforesaid act of his late majesty King George, was continued by one other act, made in the first year of his late majesty King George, and made payable to his Majesty, his heirs and successors for ever: and whereas the penalty for landing or putting on shore, out of any ship or vessel, any imported hops,

9 Ann. c. 12.

1 Geo. 1. stat. 2. c. 2. f. 17.

1 Geo. 1. stat. 2. c. 12. f. 5.

After 1 May, 1734, foreign hops landed in Great Britain, or Ireland, before entry and payment of duties, or signed warrant,

shall be burnt, the ship forfeited, and importer to pay 5 s. for each pound of such hops.

§ 1. penalty on every hundred weight of sophisticated hops.

Penalties how to be levied.

bops, before due entry thereof shall have been made, and the duty by the aforesaid acts granted and continued shall have been paid, has been found too small to prevent the clandestine importation of the same: and whereas by the low price that hops have taken and do still bear in foreign markets, great quantities of foreign hops are imported into and vended in Great Britain, and brought into and vended in Ireland, contrary to law; for preventing therefore of a practice so prejudicial to the hop planters of this kingdom, and so detrimental to the revenue; be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of May, which shall be in the year of our Lord one thousand seven hundred and thirty four, if any foreign hops shall be landed or put on shore out of any ship or vessel in *Great Britain*, before due entry thereof shall be made at the custom-house in the port or place where the same shall be imported, and before the duties charged or chargeable thereon shall be paid, or without a warrant for landing or delivering the same first signed by the commissioners, collector, or other proper officer or officers of the customs respectively; or if any foreign hops, other than of *British* growth, shall be landed or put on shore out of any ship or vessel in *Ireland*, all such hops, of what kind soever, as shall be so landed or put on shore, or taken out of any ship or vessel in *Great Britain* or *Ireland*, shall be forfeited and burnt within ten days after the same shall be lawfully condemned, and also the ship or vessel forfeited in which the same were imported, and the person or persons concerned in importing of the same, or that shall have been aiding and assisting in the landing or putting the same on shore, shall forfeit and pay the sum of five shillings for every pound weight thereof; and so in proportion for any greater or lesser quantity.

II. And it is hereby further enacted by the authority aforesaid, That if any person or persons in *Great Britain* or *Ireland* shall, from and after the said first day of May, one thousand seven hundred and thirty four, mix with, or put into any quantity of hops any drug or ingredient, or other thing whatsoever, to alter the colour or scent thereof, every person so offending, and being thereof lawfully convicted by the oath of one or more witnesses or witnesses, before one or more justice or justices of the peace of the county or place where the offence shall be committed, shall, for every such offence, forfeit and pay the sum of five pounds for every hundred weight thereof.

III. And be it further enacted by the authority aforesaid, That the several fines, penalties, and forfeitures, as well specifick as pecuniary, by this act imposed (the suing for, levying, and recovering of which are not hereby before particularly provided for) shall and may be sued for, levied, and recovered, or mitigated, in *Great Britain* or *Ireland* respectively, by such ways, means, and methods, as any fine, penalty, and forfeiture may be sued for, levied, recovered, or mitigated, by the laws now in force relating to hops; and that one moiety of every such fine, penalty, and forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them that will discover, inform, or sue for the same.

Anno octavo

GEORGE II. Regis.

C A P. XII.

An act for granting and continuing the duties upon salt, and upon red and white herrings, for the further term of four years; and for giving further time for the payment of duties omitted to be paid for the indentures and contracts of clerks and apprentices.

SECT. II. **A**ND whereas by a certain clause in an act of parliament passed in the first year of the reign of her late majesty Queen Anne, intituled, *An act for preventing frauds in the duties upon salt, and for the better payment of debentures at the custom-house, it is enacted, That from and after the four and twentieth day of June, one thousand seven hundred and two, no rock salt whatsoever shall be refined or made into white salt in any place or places whatsoever within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed (except such places as are or shall be within ten miles distance of the respective pit or pits, from whence such rock salt shall be taken, or at such places as upon or before the tenth day of May, one thousand seven hundred and two, shall have been used for the refining of rock salt) under the pain of forty shillings for every bushel of rock salt that shall be melted or refined in any house, place or places not by the said act allowed for that purpose, and so in proportion for a greater or lesser quantity: and whereas some doubts and disputes have arisen, or may hereafter arise, whether the miles mentioned in the said act, are to be computed according to the statute measure, or the common estimation of the respective places or counties, in which the pit or pits, from whence such rock salt shall be taken, is, are, or shall be situate and being; now, for the clearing, obviating, and removing all such doubts and disputes, be it enacted and declared by the authority aforesaid, That the miles therein mentioned shall be understood and taken, and are hereby declared to be according to the common estimation of the respective counties or places where such pit or pits is, are, or shall happen to be, and not according to the statute or any other measure; any thing in the said act, or any other act concerning the duties upon salt, contained to the contrary thereof notwithstanding.*

A clause in the salt act 1 Annæ, stat. 1. c. 21. explained.

Anno octavo

GEORGE II. Regis.

C A P. XVIII.

An act to continue some laws therein mentioned, relating to the encouragement of the making of sail cloth in Great Britain, and for encouragement of the silk manufactures of this kingdom.

WHEREAS the laws herein after mentioned (which have by experience been found useful and beneficial) are near expiring; may it therefore please your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the act made in the twelfth year of the reign of

Preamble.

The sail cloth
act, 12 Annæ,
st. 1. c. 16.

continued till
25 March
1742.

27 Geo. 2. c. 18.

Several clauses
in the act for
encouraging
the silk manu-
factures.

8 Geo. 3. c. 15.

Continued till
25 March,
1714.
Farther conti-
nued by 26
Geo. 2. c. 32.

The two last
clauses in an
act 9 Geo. 1.
c. 8 relating
to frauds in
silk and stuffs,

continued till
25 March,
1742.
26 Geo. 2. c. 32.

of her late majesty Queen Anne, intituled, *An act for the better encouragement of the making of sail cloth in Great Britain*, which was to continue in force for seven years, from the one and twentieth day of July, one thousand seven hundred and thirteen, and from thence to the end of the then next session of parliament; and which was by an act made in the fifth year of his late Majesty's reign, continued for seven years longer, and from thence to the end of the then next session of parliament; and which, by another act made in the tenth year of the reign of his said late Majesty, was further continued for seven years, and from thence to the end of the then next session of parliament, shall be, and the same is hereby further continued from the expiration thereof, until the twenty fifth day of March, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament.

II. And be it further enacted by the authority aforesaid, That the several clauses contained in an act made in the eighth year of the reign of his late Majesty, intituled, *An act for the encouragement of the silk manufactures of this kingdom, and for taking off several duties on merchandizes exported; and for reducing the duties upon beaver skins, pepper, mace, cloves, and nutmegs imported; and for importation of all furs of the product of the British plantations into this kingdom; and that the two corporations of assurance, on any suits brought on their policies, shall be liable only to single damages, and costs of suit*, relating to the encouragement of the silk manufactures of this kingdom, and for taking off several duties on merchandizes exported, which were to continue in force for three years, from the five and twentieth day of March, one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament; and which said clauses were, by an act made in the eleventh year of his late Majesty's reign, continued from the expiration thereof for three years, and from thence to the end of the then next session of parliament; and by another act made in the second year of his present Majesty's reign, are further continued, from the expiration thereof, till the nine and twentieth day of September, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament, shall be, and the same are hereby continued, from the expiration thereof, until the twenty fifth day of March, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament.

III. And be it further enacted by the authority aforesaid, That the two last clauses in an act made in the ninth year of the reign of his late Majesty (*For continuing of some laws and reviving others, therein mentioned*) for more effectual preventing frauds in mixing silks with stuffs to be exported, which said clauses are by an act made in the second year of the reign of his present Majesty, to continue in force to the nine and twentieth day of September, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament, shall be, and are hereby further continued, until the twenty fifth day of March, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament.

Anno octavo

GEORGE II. Regis.

C A P. XIX.

An act to continue an act passed in the third year of his present Majesty's reign, intituled, An act for granting liberty to carry rice from his Majesty's province of Carolina in America directly to any part of Europe southward of Cape Finisterre, in ships built in, and belonging to Great Britain, and navigated according to law; and to extend that liberty to his Majesty's province of Georgia in America.

WHEREAS an act passed in the third year of the reign of his present Majesty, intituled, An act for granting liberty to carry rice from his Majesty's province of Carolina in America, directly to any part of Europe southward of Cape Finisterre, in ships built in, and belonging to Great Britain, and navigated according to law, which was to be in force for five years, from the nine and twentieth day of September, one thousand seven hundred and thirty, and from thence to the end of the then next session of parliament, and has been found useful and beneficial, and therefore fit to be continued; be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said act, shall be and is hereby further continued, from the expiration thereof, until the twenty ninth day of September, which shall be in the year of our Lord one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament.

Preamble reciting 3 Geo. 2. c. 18. The rice act 3 Geo. 2. continued to 29 Sept. 1742. Farther continued by 27 Geo. 2. c. 18.

II. And whereas since the passing the said act his Majesty, by his letters patent bearing date the ninth day of June in the fifth year of his reign, did, amongst other things, most graciously give and grant to the trustees for establishing the colony of Georgia in America, and their successors, seven undivided parts (the whole into eight equal parts to be divided) of all those lands, countries, and territories, situate, lying, and being in that part of South Carolina in America which lies from the most northern stream of a river there commonly called The Savannah, all along the sea coast to the southward unto the most southern stream of a certain other great water or river called The Alatamaha, and westward from the heads of the said rivers respectively in direct lines to the South-Sea, and all that space, circuit, and precinct of land lying within the said boundaries, with the islands in the sea lying opposite to the eastern coasts of the said lands within twenty leagues of the same: and whereas his Majesty, by his said letters patent, did make, erect, and create, the said lands, countries, and territories, into one independent province, by the name of Georgia: and whereas doubts may arise whether since the separation of the said province of Georgia from the said province of South Carolina as aforesaid, rice may be exported from the said province of Georgia to any part of Europe southward of Cape Finisterre in the same manner as from the said province of Carolina: for preventing thereof, and for encouragement of the said province of Georgia, be it enacted by the authority aforesaid, That from and after the first day of September, one thousand seven hundred and thirty five, it shall and may be lawful for any of his Majesty's subjects in any ship or vessel built in Great Britain, or belonging to any of his Majesty's subjects residing in Great Britain, and navigated according to law, that shall clear outwards in any port of Great Britain for the province of Georgia in America, to ship or load rice in the said province, and to carry the same directly to any port southward of Cape Finisterre, without carrying the same to any other of his Majesty's plantations

Recital of part of the patent for establishing the colony of Georgia.

The said act extended to Georgia.

plantations in *America*, or to *Great Britain*, under the like entries, securities, restrictions, regulations, limitations, duties, penalties, and forfeitures, as are particularly described, appointed, limited, or enacted for that purpose, in and by the said act of the third year of the reign of his present Majesty, intituled, *An act for granting liberty to carry rice from his Majesty's province of Carolina in America, directly to any part of Europe, southward of Cape Finisterre, in ships built in, and belonging to Great Britain, and navigated according to law.*

The powers of the officers to be appointed by the said trustees.
19 Geo. 2. c. 22.
Continued by 26 Geo. 2. c. 32.

III. And be it further enacted by the authority aforesaid, That the officers which shall be for that purpose appointed by the trustees for establishing the colony of *Georgia* in *America*, shall and may and are hereby authorized and impowered to do and execute all and every the matters and things in the province of *Georgia* aforesaid, which shall and may be done by virtue of the said act by any of the officers belonging to any of the ports in the province of *Carolina*.

Anno octavo

GEORGE II. Regis.

CAP. XXI.

An act to continue several laws therein mentioned, for the better regulation and government of seamen in the merchants service; for the regulating of pilots of Dover, Deal, and the isle of Thanet; for preventing frauds in the customs and to prevent the clandestine running of goods; and for making copper ore of the British plantations an enumerated commodity.

Several clauses in an act 5 Geo. 1. c. 11. relating to foreign merchandizes, further continued till 29 Sept. 1742. Farther continued by 27 Geo. 2. c. 18.

SECT. AND whereas several clauses in an act made in the fifth year of the reign of his late Majesty, intituled, *An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs, relating to such foreign goods, wares, and merchandizes, as shall be taken in at sea out of any ship or vessel, in order to be landed, or put into any other ship, vessel, or boat; and also relating to goods not reported, and found after clearing ships; and whereby further remedies are provided against relanding goods prohibited to be worn in this kingdom, and foreign goods shipped out for parts beyond the seas; and also relating to the opening or altering the package of goods, on board ships outward bound; and also relating to hovering ships or vessels of the burthen of fifty tuns, or under; and also concerning the bales or package, in which coffee shall be exported; and also relating to rum imported in casks or vessels not containing twenty gallons at the least; and also relating to certificate goods entered in order to be exported to Ireland; which said several clauses were to have continuance for the term of three years, from the several times of the commencement thereof, and from thence to the end of the then next session of parliament respectively; which said several clauses last mentioned were, by another act passed in the ninth year of his said late Majesty's reign, continued from the expiration of the several and respective terms therein mentioned for the term of five years, and from thence to the end of the then next session of parliament; and which said clauses, by an act made in the second year of the reign of his present Majesty, were further continued until the twenty ninth day of September, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; be it further enacted by the authority aforesaid, That the said last mentioned clauses shall be further continued from and after the expiration thereof until the twenty ninth day of September, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament.*

IV. And

IV. And be it further enacted by the authority aforesaid, That an act made in the eighth year of his late Majesty's reign, intituled, *An act to prevent the clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarantine; and to subject copper ore of the production of the British plantations to such regulations, as other enumerated commodities of the like production are subject*; which was to be in force for two years, from the twenty fifth day of March, one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament, which act (except the clause obliging all ships or vessels to perform quarantine) was by an act made in the eleventh year of his late Majesty's reign, further continued from the expiration thereof, for the space of three years, and from thence to the end of the then next session of parliament; and which by another act (except the clause obliging all ships or vessels to perform quarantine) was by an act made in the second year of the reign of his present Majesty further continued from the expiration thereof until the twenty ninth day of September, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; shall be (except so much of the same act as relates to ships or vessels performing quarantine) and the same is hereby continued from the expiration thereof until the twenty ninth day of September, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament.

The act 8 Geo. 1. c. 18. for preventing clandestine running of goods, except the clause about quarantine, continued till 29 Sept. 1742. Farther continued by 27 Geo. 2. c. 18. s. 5.

Anno nono

GEORGE II. Regis.

C A P. IV.

An act to amend an act passed in the seventh year of the reign of his late Majesty King George the First, intituled, An Act to preserve and encourage the woollen and silk manufactures of this kingdom, and for more effectual employing the poor, by prohibiting the use and wear of all printed, painted, stained, or dyed calicoes, in apparel, household stuff, furniture, or otherwise, after the twenty fifth day of December, one thousand seven hundred and twenty two (except as is therein excepted) so far as relates to goods made of linen yarn, and cotton wool, manufactured in Great Britain.

WHEREAS by an act passed in the seventh year of the reign of his late majesty King George the First, intituled, *An act to preserve and encourage the woollen and silk manufactures of this kingdom, and for more effectual employing the poor, by prohibiting the use and wear of all printed, painted, stained, or dyed calicoes, in apparel, household stuff, furniture, or otherwise, after the twenty fifth day of December, one thousand seven hundred and twenty two (except as is therein excepted)* it is enacted, That the prohibition of calicoes intended by the said act, and the penalties thereby inflicted, for wearing or using printed, painted, stained, or dyed calicoes, in apparel, household stuff, or furniture, after the twenty fifth day of December, one thousand seven hundred and twenty two, contrary to the said act, should respectively extend to prohibit, and should be levied and recovered for, wearing or using in apparel, household stuff, or furniture, after the said twenty fifth day of December, one thousand seven hundred and twenty two, any stuff made with cotton, or mixed therewith, which should be printed or painted with any colour or colours, or any callicoe chequered or striped, or any callicoe stitched or flowered in foreign parts with any colour or colours, or with coloured flowers made there (muslins, neckcloths, and fustians excepted) in such manner as the penalties inflicted by the said act, for wearing

Preamble, reciting the act 7 Geo. 1. c. 7.

wearing or using printed, painted, stained, or dyed callicoes, in apparel, household stuff, or furniture, after the said twenty fifth day of December, one thousand seven hundred and twenty two, contrary to the said act, are to be levied or recovered, but under such limitations, and with such liberties, privileges, and advantages, as are mentioned and expressed in the said act, or in any other act or acts of parliament then in force relating thereto, or relating to printed, painted, stained, or dyed callicoes: and whereas great quantities of stuffs made of linen yarn and cotton wool have for several years past been manufactured, and have been printed and painted, within this kingdom of Great Britain, and the said manufactures so printed or painted are a branch of the ancient fustian manufacture of this kingdom, and have been and are now used and worn in apparel and furniture: and whereas some doubts have lately arisen, whether the use and wearing of the said stuffs, when the same are so printed or painted, be prohibited by the said recited act, whereby the said manufacture is discouraged, and may be utterly lost, and great numbers of his Majesty's subjects and their families, whose livelihoods intirely depend thereupon, may be ruined, and the poor greatly increased, if not timely prevented: for remedy whereof be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons, in this present parliament assembled, and by the authority of the same, That nothing in the said recited act shall extend, or be construed to prohibit the wearing or using in apparel, household stuff, furniture, or otherwise, any sort of stuff made of linen yarn and cotton wool manufactured and printed or painted with any colour or colours within the kingdom of Great Britain, provided that the warp thereof be intirely linen yarn; and that no person shall incur, or be deemed, or adjudged, or taken to incur, any penalty or forfeiture whatsoever for wearing or using such manufacture so printed or painted, as aforesaid; any thing in the said act to the contrary thereof in any wise notwithstanding.

Stuff made of linen yarn, and cotton wool, manufactured in Great Britain, if the warp be intirely linen, may be worn notwithstanding the said act.

No penalty for such wearing to be recovered, unless where judgement hath been already obtained.

II. And be it further enacted by the authority aforesaid, That none of the penalties in the said former act, which may have been incurred for the wearing or using any sort of stuff made of linen yarn and cotton wool manufactured and printed or painted within this kingdom, as aforesaid, shall be recovered, or levied, unless some prosecution for the same hath been already commenced, and judgement already obtained thereupon; any thing in the said former act contained to the contrary in any wise notwithstanding.

Anno nono

GEORGE II. Regis.

C A P. XXIII.

An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof.

The said duties made part of the aggregate fund.

SECT. XVII. **A**ND be it further enacted by the authority aforesaid, That the duties and revenues which shall arise by licences for vending brandy or spirits, as also the present duties on low wines, strong waters, brandy, rum, arrack, and all other spirits, whether foreign or British, and such duties as shall arise by retailing the same, shall from and after the said twenty ninth day of September, one thousand seven hundred and thirty six, be united to and made part of the general or aggregate fund established by the act of the first year of the reign of his late majesty King George the First, and be issued and applied to the uses to which the said fund is or shall be made applicable.

XVIII. *And whereas the said duties upon low wines, strong waters, brandy, rum, arrack, and all other spirits, whether foreign or British, are amongst other*

Relating to the CUSTOMS.

825

duties and revenues charged with and liable to pay several sums of money, as well for the support of his Majesties household and family, and the honour and dignity of the crown, as for payment of annuities and other payments to several corporations, and to other persons intitled therunto; and it may so happen, that by making the alterations aforesaid in the said duties, the funds charged with the payments aforesaid may prove deficient: and whereas by a medium of eight years, computed from the time of his Majesty's happy accession to the throne to Midsummer last past, the sum of seventy thousand pounds is taken to be the medium of the annual produce of what has been applied of the duties aforesaid to the service of his Majesty's household and family: to the end therefore that neither his Majesty, nor any other person or persons, bodies politick or corporate, who is or are intitled to any part, share, or interest in the money arising by the said duties, may be losers, or receive any prejudice by the alterations aforesaid; be it enacted by the authority aforesaid, That from and after the said twenty ninth day of September, one thousand seven hundred and thirty six, there shall be paid to his Majesty during his natural life (which God long preserve) out of the monies of the said general or aggregate fund, the sum of seventy thousand pounds per annum, being the aforesaid medium of what has annually been applied of the duties aforesaid towards the service of his Majesty's household and family and other his expences and occasions, from his happy accession to the throne to Midsummer last past.

70,000 l. per ann. to be paid to his Majesty out of the said fund.

XIX. And be it futher enacted by the authority aforesaid, That when and as often as any deficiency shall happen upon any other the funds, for which the said duties were applicable, it shall and may be lawful to and for the commissioners of his Majesty's treasury now being, or the high treasurer, or the commissioners of his Majesty's treasury for the time being, to make good and supply the said deficiency from time to time out of the said general or aggregate fund.

Deficiencies how to be supplied.

Anno nono

GEORGE II. Regis.

C A P. XXXIII.

An act to render the law more effectual for preventing the importation of fresh fish taken by foreigners, and to explain so much of an act made in the thirteenth and fourteenth year of the reign of King Charles the Second, as relates to ships exporting fish to the ports of the Mediterranean Sea, and for the better preservation of the fry of lobsters on the coasts of Scotland.

WHEREAS by an act made in the first year of the reign of his late majesty King George the First, intituled, An act for the better preventing fresh fish taken by foreigners being imported into this kingdom, and for the preservation of the fry of fish, and for the giving leave to import lobsters and turbets in foreign bottoms, and for the better preservation of salmon within several rivers in that part of this kingdom called England, it is (amongst other things) enacted, That from and after the twenty ninth day of September, one thousand seven hundred and fifteen, no herring, cod, pilchards, salmon, or ling, fresh or salted, dried or bloated, nor any grill, mackerel, whiting, haddock, sprats, coal fish, gull fish, songers, or any sort of flat fish, nor any other sort of fresh fish whatsoever, shall be imported into, sold, or exposed to sale, in that part of this kingdom called England, which shall be taken by, bought of, or received from, any foreigner or foreigners, or out of any stranger or strangers bottom (except protestant strangers inhabiting within this kingdom) nor shall any person or persons give or exchange any goods, or other things, in exchange for any sort of fish so taken as aforesaid: and it is thereby further enacted, That every master

Preamble, re-citing the act 1 Geo. 1. c. 18.

After 24 June,
1736, every
person im-
porting fish
contrary to
the act 1 Geo.
1. to forfeit
100 l.

and the master
of the vessel
50 l.

Prosecution to
be commenced
in 12 months
after the fact.

master or commander for the time being of any smack, hoy, yager, boat, or other vessel, in which any fish shall be imported, or brought to shore contrary to the true intent and meaning of the said act, and being thereof lawfully convicted in the manner thereby directed, shall forfeit for every such offence the sum therein mentioned, to be levied and disposed of in such manner as by the said act is directed, or in default of payment of the said sum or sufficient distress, shall be committed to the common gaol, as in the said act is directed: and whereas it is by the said act provided, That no person shall suffer any punishment for any offence committed against the said act, unless the prosecution for the same be commenced within one month after such offence committed: and whereas the penalties inflicted by the recited clause of the said act herein before recited are not sufficient to deter persons from offending against the same: and whereas by reason of the short time limited for prosecution of offences committed against the said act many offenders against the same escape punishment; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fourth day of June, which shall be in the year of our Lord one thousand seven hundred and thirty six, every person offending against the clause of the said act herein before recited shall forfeit and pay the sum of one hundred pounds, to be recovered by any informer in any of the courts in *Westminster Hall*, and to be distributed and disposed of in the manner following, that is to say, one moiety thereof to the informer, and the other moiety thereof to the poor of the parish where such offence shall be committed; and the master or commander of every smack, hoy, yager, boat, ship, or other vessel, in which any fish shall be imported, or brought to shore, contrary to the true intent and meaning of the said act herein before recited, and of this present act, shall forfeit and pay the sum of fifty pounds, to be recovered by any informer, and to be disposed of in like manner as before recited.

II. Provided always, That no person shall incur any penalty or forfeiture for any offence committed against this act, unless the prosecution for the same be commenced within twelve months after such offence committed.

III. And whereas by an act of parliament made in the thirteenth and fourteenth year of the reign of King Charles the Second, intituled, An act for preventing frauds, and regulating abuses, in his Majesty's customs, it is for the better increase of good and serviceable shipping, and securing the publick trade and commerce enacted, That all and every merchant or other person, that should after the twenty ninth day of September, one thousand six hundred and sixty two, export any goods or merchandizes from any port of this kingdom capable of a ship or vessel of two hundred tons upon an ordinary full sea to any port or place of the Mediterranean Sea beyond the port of Malaga, or import any goods or merchandize from the ports or places aforesaid, to any port of this kingdom, in any ship or vessel that should not have two decks and should carry less than sixteen pieces of ordnance mounted, together with two men for each gun and other ammunition proportionably, should pay a duty of one per centum for all and every the wares so exported or imported, over and above the rates and duties of subsidy of tonnage and poundage otherwise due and payable for the same; and in the same act it is provided, That it should and might be lawful to export from any of his said Majesty's dominions, fish into any of the ports of the Mediterranean Sea aforesaid in any English ship or vessel whatsoever, provided one moiety of her full loading should be fish only, and in such case to import any wares or merchandizes in the same ship for that voyage, without paying any other rates or duties for the same than were then before accustomed: and whereas some doubts and disputes have arisen, whether the exemption granted by the said act in favour of any English ship or vessel, whereof one moiety of her full loading should be fish only, should be construed to extend to the benefit and advantage of the owner or owners of such ship or vessel, in case one moiety of her full loading should consist of foreign fish: to prevent therefore the said doubts and disputes for the future, and

and for the greater encouragement of the *British* fisheries, be it further enacted by the authority aforesaid, That no *British* ship or vessel trading to any port or place of the *Mediterranean Sea* beyond the port of *Malaga*, in manner aforesaid, shall be intitled to the benefit and advantage of the exemption granted to such ship or vessel in the said act, for or by reason that one moiety of the full loading of such ship or vessel shall or may consist of fish, unless such moiety of the full loading of such ship or vessel do consist of fish taken and cured by his Majesty's subjects only.

A clause in the act 13 & 14 Car. 2. c. 11. for preventing frauds in the customs, explained.

IV. *And whereas the destroying the fry or spawn of any fish is highly prejudicial, especially such fish as do not wander, but keep about the coast: and whereas the principal time for the spawning of lobsters is from the beginning of June to the first of September, in which three months the lobsters crawl close to the shore to leave their spawn in the chinks of the rocks, and as much under the influence of the sun as possible; be it therefore enacted by the authority aforesaid,* That from and after the first day of *June*, one thousand seven hundred and thirty six, no fisherman or other person or persons whatsoever shall with trunks, hoop nets, or any other way, take, kill, or destroy, any lobsters on the sea coast of that part of *Great Britain* called *Scotland*, from the first day of *June* to the first day of *September* yearly, under the penalties of five pounds *Sterling* for each offence, to be recovered by any person who shall inform and sue for the same upon a summary complaint before any two or more of his Majesty's justices of the peace of the shire on the coast where any such offence shall happen to be committed.

5 l. penalty on taking or killing lobsters on the coast of Scotland between 1 June, and 1 Sept. yearly.

Anno nono

GEORGE II. Regis.

C A P. XXXV.

An act for indemnifying persons who have been guilty of offences against the laws made for securing the revenues of customs and excise, and for enforcing those laws for the future.

WHEREAS, notwithstanding the several laws already made to prevent the unlawful importing and clandestine landing and running of prohibited and uncustomed goods, divers wicked and evil disposed persons have of late not only carried on, and do still continue, such pernicious and illegal practices, in open defiance of the laws, to the great diminution of the publick revenue, and to the manifest prejudice of the fair traders, and likewise seduced great numbers of other persons to join with them in the said wicked practices, whereby the evil is become so general, that it is necessary that some further provision should be made for effectually preventing the same; yet nevertheless as there may be some hope that many of the said persons, who have been unwarily seduced as aforesaid, may be reclaimed by grace and clemency from offending in the like manner for the future; therefore, for the quiet and ease of his Majesty's subjects, who may have been guilty of such offences, and that such of them as are not yet become incorrigible, being freed from their fears and apprehensions, may be induced to leave off their illegal practices, and to return to their lawful callings and occupations, and that such persons as shall, after such an act of indulgence, and so publick a warning, presume to commit any of the said offences, may be left without excuse, and be brought to justice, and duly punished, as their crimes shall deserve, may it please your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That all and every his Majesty's subjects of this his Majesty's realm of *Great Britain*, their

Preamble.

Persons hav-
ing incurred
any penalty
by clandestine
running of
goods, &c.
before 27
April, 1736,

making false
entries of
goods;

or abusing of-
ficers, &c. in-
demnified,

and may plead
this act for
their dis-
charge, pay-
ing only 1 s.
4 d. for en-
tering the plea,

and stopping
all proceed-
ings brought
against officers
or their assit-
ants concern-
ing the same.

their heirs, executors, and administrators, and every of them, who before the twenty seventh day of *April*, in the year of our Lord one thousand seven hundred and thirty six, have incurred any penalty or forfeiture in, by, or for the clandestine running, landing, unshipping, concealing, or receiving, any prohibited goods, wares, or merchandizes, or any foreign goods liable to the payment of the duties of customs and excise, or either of them, and who are or may be subject to any information or other prosecution whatsoever for the duties of such goods, or for the penalties for the running, landing, unshipping, concealing, or receiving thereof, or for the making of any false report or entry of the loading of any ship or vessel inwards or outwards, or for making any report or entry in a wrong name or names, or for not reporting any such ship or vessel, or for breaking bulk before making such report or reports, or for altering the package of any goods on board any ship or vessel, or for landing of any goods without the presence of an officer, or for staving or otherwise destroying or spoiling any goods at or after the seizure thereof by any officer of the customs or excise, or other person duly authorized to make such seizure; and any persons who have beat, abused, obstructed, or hindered, any officer of the customs or excise, in the due execution of their duty, or who have given or offered a bribe to any officer of the customs or excise; and all persons aiding, assisting, and abetting in the committing any of the said offences; shall be and are by the authority of this present act acquitted, indemnified, released, and discharged, against the King's majesty, his heirs, and successors, and against all and every other person and persons, bodies politick and corporate, and any officer or officers of the customs or excise, and every of them, of and from all the said offences (not in this present act hereafter excepted and foreprized) and of and from all penalties, forfeitures, indictments, outlawries, convictions, and judgments, not herein after excepted, incurred, had, or given, or that may or might arise or accrue for or by reason or means of any of the said offences or other matters or things herein before-mentioned and expressed.

II. And be it further enacted, That all and every of his Majesty's subjects may by him, her, or themselves, or by his, her, or their deputy or deputies, attorney or attorneys, according to the laws of this realm, plead and insist on this act of indemnity for his, her, or their discharge, of or for any thing that is by virtue of this act acquitted, released, or discharged, without any fee or payment to any person or persons for the writing or entering of such plea, or the judgments thereupon, but only sixteen pence to the clerk or officer who shall enter such plea or matter for judgment or the party's discharge in that behalf; any law, custom, or usage, to the contrary notwithstanding.

III. Provided always, and be it further enacted by the authority aforesaid, That all and every person and persons, who shall take, receive, or be intitled to any benefit or advantage by virtue of this present act of indemnity, either by pleading or insisting on the same in any court of justice or otherwise, and who hath, or before he, she, or they, shall claim the benefit of this present act, shall have brought, commenced, or prosecuted any action, plaint, or information, indictment, or other prosecution whatsoever, against any officer of his Majesty's customs or excise, or against any person or persons who shall or may have been aiding or assisting to any such officer, for or concerning any matter, cause, or thing done or committed by such officer, or by any person or persons aiding or assisting him, on occasion, or for or by reason or means of any of the offences, trespasses, frauds, misdemeanors, or other matters or things by this act intended to be released and discharged, shall, before such time as he, she, or they shall be admitted to make such plea as aforesaid, or to take any benefit or advantage of this act, absolutely release and discharge such action or actions, discontinue and cause all proceedings to be staid in all and every such informations, indictments,

ments, and other prosecution and prosecutions brought or commenced as aforesaid.

IV. And be it further enacted, That if any person or persons, who shall claim the benefit of this act, shall after such claim bring or commence, or cause to be brought or commenced, any action, plaint, information, or other prosecution whatsoever, against any officer of his Majesty's customs, or excise, or other person who shall have aided or assisted any such officer, for or concerning any act, matter, or thing done or committed by them, or any of them, on occasion of, or for, or by reason or means of any of the offences, frauds, misdemeanors, or other matters or things intended to be released and discharged by this act, such claim is and shall be deemed to be an absolute discharge and release to such officer or other persons of and from all and every such actions, suits, and prosecutions; and such officer or other persons may plead the general issue, and give the special matter in evidence; and the said officer or other person shall recover his costs of suit against the person or persons so bringing or commencing such action or prosecution.

Officers discharged, and may recover costs against persons claiming the benefit of this act, and afterwards prosecuting them.

V. Provided also, and be it further enacted by the authority aforesaid, That all and every person and persons, who shall take, receive, or be intitled to the benefit of this present act of indemnity, and shall afterwards be guilty of, or commit any of the offences, trespasses, frauds, or misdemeanors, as are herein before-mentioned, or hereby intended to be acquitted, released, or discharged, or any of the offences hereafter in this act to be mentioned or expressed, shall be subject and liable to be prosecuted, not only for or in respect of such new offence by him, her, or them committed, but shall also for and in respect of the said offences committed before the making of this act, and for and in respect of all bonds and securities by them or any of them given to his Majesty, or to any person or persons for his Majesty's use, commonly called *Smuggling Bonds*, be subject and liable to all and every the same pains, penalties, forfeitures, and actions, for duties of customs or excise, and actions upon the said bonds and securities, as he, she, or they would have incurred or been subject or liable to, in case this act had never been made; any thing herein contained to the contrary thereof notwithstanding.

Persons having the benefit of this act, being afterwards guilty of the like offences, liable to be prosecuted for both former and new offence, and for smuggling bonds, &c.

VI. Provided also, That this act, or any thing herein contained, shall not extend, or be construed to extend, to acquit, release, or discharge any judgment or judgments, where the monies or other things recovered have been actually levied or taken in execution before the making of this act; nor shall the same extend, or be construed to extend, to acquit, release, or discharge any judgment or judgments, in respect to such part thereof as belongs to the informer, or such person or persons who hath or have joined with his Majesty in such suit or suits, wherein such judgment or judgments hath or have been obtained, unless and until such person or persons who would take the benefit of this act shall pay to such informer or other person or persons the full costs of such suit or suits, in which such judgment or judgments shall have been obtained.

This act not to discharge any judgment for monies actually levied, nor the informer's part of the penalty.

VII. Provided also, and be it further enacted by the authority aforesaid, That if any person or persons who hath committed or been guilty of any of the offence or offences herein before mentioned, for which any such person or persons is or are by any law or statute now in being liable to be transported as a felon or felons; shall for any of the said offences take or receive the benefit of this present act, and shall afterwards be guilty of, or commit any of the said offences, for which he, she, or they is or are now liable to be transported as aforesaid; then all and every such person and persons (being duly convicted of or for any of the said offences hereafter to be committed as aforesaid, and upon due proof made that such person or persons had committed any of the said offences before the making of this act, and had taken or received the benefit thereof for his, her, or

Persons now liable to be transported for any such offences, committing the like after claiming the benefit of this act, to suffer death.

their discharge) shall be adjudged guilty of felony, and shall suffer death as in cases of felony without benefit of clergy.

Persons neglecting to pay composition money, excluded from the benefit of this act.

Excepted out of this act, all seizures of goods, vessels, &c.

Money due on entry of goods, or bond;

Debentures fraudulently obtained,

and actions now depending.

Treasury may compound in cases where judgment was given for his Majesty in suits depending on 11 May, 1736, relating to debentures, &c.

VIII. Provided also, That all persons, who have compounded with or agreed to pay any sum of money by way of composition to his Majesty, or to the lords commissioners of his Majesty's treasury, or to any of the barons of the exchequer, or to the commissioners of the customs or excise respectively for the time being, on his Majesty's behalf, for or in respect of any of the above mentioned offences, or for the forfeitures or penalties arising thereby, shall make good such compositions and agreements as have been by them respectively made, or in default thereof all and every such persons shall be excluded and deprived of and from all benefit and advantage of this act. EXCEPTED and foreprized out of this act, all seizures of prohibited or uncustomed goods and other goods, and all seizures of ships, vessels, boats, horses, or other cattle or carriages, liable to be seized and forfeited by any law in being relating to his Majesty's revenues of custom or excise, for or in respect of the forfeiture and condemnation of such goods only; and also saving and excepted out of this present act unto his Majesty, his heirs and successors, all customs, duties, and sums of money due and owing from any person or persons, for or upon the entry or lawful importation of any goods, wares, or merchandizes; and all and every debts and sums of money due to his Majesty from any person or persons upon any bond, obligation, or other contract or agreement whatsoever, touching or concerning the lawful landing or importing any goods, wares, or merchandizes, or the customs or other duties due or payable for the same; and all bonds and obligations given by any officer or officers of the customs or excise to his Majesty, or any of his predecessors, or to any other person or persons for the use of or in trust for his said Majesty or his predecessors; and also saving to his said Majesty, his heirs and successors, all debts, dues, and demands, due or owing to his said Majesty for or in respect of any sum or sums of money by him or any of his royal predecessors at any time paid upon any debenture or debentures, certificate or certificates, where any such debenture or certificate was wrongfully or fraudulently obtained, or where the same debenture afterwards became void by any relanding of the goods therein mentioned, or by any other way or means whatsoever; and all other debts, dues, and demands, for and in respect of the customs, excise, and other duties chargeable on any goods, wares, or merchandizes, concerning which there is any action, information, suit, or prosecution now depending in any of his Majesty's courts at *Westminster*, or elsewhere.

IX. Provided nevertheless, and be it enacted by the authority aforesaid, That in case any judgment shall be given for his Majesty, his heirs or successors, in any suit or suits depending, in any of his Majesty's courts at *Westminster*, or elsewhere, on the eleventh day of *May*, one thousand seven hundred and thirty six, for the recovery of any debts, dues, or demands, due or owing to his said Majesty for or in respect of any money paid by him or his royal predecessors upon any debenture or debentures, or certificate or certificates, where any such debenture or certificate was wrongfully or fraudulently obtained, or where the same became void by relanding the goods therein mentioned, or by any other ways or means whatsoever; it shall and may be lawful to and for the commissioners of his Majesty's treasury, or any three or more of them, or the lord high treasurer for the time being, in case he or they shall think fit, to compound for, release, or discharge the same, notwithstanding any appropriation thereof by any act or acts of parliament, but so as all such monies which shall arise or be received by virtue of any such composition, shall be applied in such manner, and to such uses, as the original debts, dues, or demands, recovered by such judgments are or would be applicable, if this act had not been made, or in a rateable proportion where the same debts, dues, and demands are applicable to different uses.

X. And

X. And whereas divers dissolute and disorderly persons frequently appear in great gangs near the sea coasts and the shores of navigable rivers, and in and about the towns and villages adjacent thereto, and in divers other parts of this kingdom, carrying fire-arms or other offensive weapons, to the great terror of his Majesty's subjects, and the hindrance of the civil officers, and the officers of the customs and excise, in the execution and discharge of their duty, and during their abode there commit great spoil and devastation to the estates thereabouts, in order to be aiding and assisting in the clandestine running, landing, or carrying away prohibited and uncustomed goods, and to rescue the same after seizure from the officers of the customs or excise, and to watch for proper opportunities for that purpose: and whereas several officers of the revenue and others their assistants have been wounded, maimed, and some of them murdered in the execution of their office, and great quantities of run goods have been rescued after seizure, and sheriffs and other civil officers have been forcibly hindered from the execution of process: for preventing thereof be it further enacted by the authority aforesaid, That from and after the twenty-fourth day of June, in the year of our Lord one thousand seven hundred and thirty six, upon information to be given upon oath before any one or more of his Majesty's justices of the peace in any county, city, or liberty whatsoever, that any persons to the number of three or more are or have been after the said twenty fourth day of June, one thousand seven hundred and thirty six, assembled for any of the purposes aforesaid, and are or have been after the said twenty fourth day of June, armed with fire-arms or other offensive arms or weapons; such justice or justices of the peace shall and may grant his or their warrant to the constables, headboroughs, and other peace officers whatsoever, or any of them, requiring such officer and officers respectively, to take to his and their assistance as many of his Majesty's subjects as may be thought necessary for the apprehending all and every person and persons, against whom such information shall be given as aforesaid; and such justice or justices of the peace shall and may (if upon due examination he or they find cause) commit all and every or any of the said person and persons to the next county gaol, there to remain without bail or mainprize, until he, she, or they shall be discharged by due course of law; and all and every such person and persons upon due proof of his, her, or their being assembled and armed as aforesaid, in order to be aiding and assisting in the clandestine running, landing, rescuing, or carrying away prohibited or uncustomed goods, and upon conviction of and for such offence, shall be adjudged guilty of felony, and shall be transported as a felon or felons to some or one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in the same manner as felons are appointed to be transported by an act made in the fourth year of the reign of his late Majesty king *George the First*, of glorious memory, intituled, *An act for the further preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll, and for declaring the law upon some points relating to pirates*, and by another act made in the sixth year of the reign of his said late Majesty, intituled, *An act for the better preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony without benefit of the clergy.

After 24 June, 1736, any justice, on information upon oath, that 3 or more persons are assembled together, armed with fire-arms, &c. may grant warrant for apprehending them,

and commit them to the county gaol;

upon conviction of their being assembled to assist in the running of goods, they shall be transported for 7 years, as other felons by the acts 4 & 6 Geo. 1. 4 Geo. 1. c. 11.

Persons returning before the expiration of such term, to suffer death, 50 l. reward for apprehending,

XI. And for the better discovery and apprehending all and every the said offender and offenders, be it further enacted by the authority aforesaid, That from and after the said twenty fourth day of June, one thousand seven hundred and thirty six, all and every person or persons, who shall apprehend and take any person or persons guilty of any of the offences last before-mentioned, shall have and receive for every such offender who shall be convicted

50 l. to persons maimed in apprehending,

and so l. to
the executors
of persons
killed in ap-
prehending
such offend-
ers.

convicted of any such offence, the sum of fifty pounds, to be paid in such manner as herein after is mentioned, immediately after such conviction and demand thereof made by tendering a certificate under the hand or hands of the judge or judges before whom such offender or offenders shall be convicted, certifying the conviction of such offender or offenders, and that he, she, or they were taken by the person or persons claiming the said reward; and that if any person or persons shall happen to lose any limb, or an eye, or be otherwise maimed or dangerously wounded, in the apprehending, or in the endeavouring to apprehend, or making pursuit after, any such offender or offenders, all and every person and persons so maimed or wounded as aforesaid, shall upon such conviction as aforesaid, have and receive the sum of fifty pounds, over and above any other reward that he or they shall be intitled to by virtue of this act; and that in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after, any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid (upon certificate delivered under the hands and seals of the justice or justices of assize for the county where the fact was done, or the two next justices of the peace, of such person or persons being so killed, which certificate the said justice or justices, upon sufficient proof before him or them made, is and are hereby required immediately to give without fee or reward) shall have and receive the sum of fifty pounds, over and above any other reward that the person or persons so killed, his or their executors or administrators, shall or may be intitled to be virtue of this act.

Offenders dis-
covering 2 or
more accom-
plices, three
months after
the offence to
the commis-
sioners of the
customs, &c.
to be discharg-
ed, and intit-
led to 50 l.
reward.

XII. And be it further enacted, That if any of the said offender or offenders shall within three months after such his, her, or their offence, and before his, her, or their conviction, discover two or more of his, her, or their accomplices therein to the commissioners of the customs or excise in *England* or *Scotland* respectively, so as they or two of them at least be convicted of such offence, the offender or offenders so discovering shall have and receive the sum of fifty pounds for every such offender so discovered and convicted, as a reward for such his, her, or their discovery, and every such person so discovering shall be clearly acquitted and discharged of such his, her, or their offence; all which said rewards shall be paid in such manner as herein after is mentioned.

Two or more
persons found
passing toge-
ther, within 5
miles of the
sea, or a na-
vigable river,
with horse,
cart, &c.
laden with
6 lb. of tea,
5 gallons of
brandy or
other spirits,
&c. not having
paid the duty,
and bearing
offensive arms,
or being mask-
ed, &c. to be
deemed run-
ners of fo-
reign goods.

XIII. And whereas the laws in being have hitherto proved insufficient for preventing the carrying prohibited and uncustomed goods through the country with an armed force; for remedy thereof be it further enacted by the authority aforesaid, That from and after the said twenty fourth day of *June*, one thousand seven hundred and thirty six, all persons who to the number of two or more in company shall be found passing within five miles from the sea coasts, or from any navigable river, with one or more horse, or horses, or with any cart or carriage, whereon there shall be laden or put more than six pounds of tea, or brandy or other spirits exceeding the quantity of five gallons, not having paid the duties by law charged thereon, and not having a permit for the same, or any other foreign goods or commodities above the value of thirty pounds *sterling* landed from any ship or vessel without the due entry and payment of the duties by law charged thereon, and shall carry any offensive arms or weapons, or wear any vizard, mask, or other disguise, when passing with such goods and commodities as aforesaid, or shall forcibly hinder, obstruct, assault, oppose, or resist any of the officers of the customs or excise in the seizing or securing any sort of prohibited, uncustomed, or run goods or commodities, or other the execution of their office, shall be deemed and taken to be runners of foreign goods and commodities within the intent and meaning of one act of parliament made in the eighth year of the reign of his said late majesty King *George*

George the First, intituled, *An act to prevent the clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarantine; and to subject copper ore of the production of the British plantations to such regulations as other enumerated commodities of the like production are subject,* although no proof shall be given or made that such tea, brandy, spirits, or other goods or commodities were run, or had not been duly entered and paid the duties chargeable thereon; but the proof of such entry and payment of the duties, and of the manner how the said persons so found with the said goods and commodities came by the same, shall wholly lie on such person and persons; and all and every person and persons being convicted of or for any of the said offences shall be adjudged guilty of felony, and shall for his, her, or their offence, be transported as a felon or felons to some one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in such manner as felons are appointed to be transported by the said two acts made for that purpose in the fourth and sixth years of the reign of his majesty King *George the First*, herein before particularly mentioned; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said seven years, he or they so returning shall suffer as felons, and have execution awarded against him, her, or them, as persons attainted of felony without benefit of clergy.

The proof of entry and payment of duties to lie on the persons found with the goods.

XIV. And be it further enacted by the authority aforesaid, That all the goods, wares, and merchandizes, so found as aforesaid, and all weapons and arms, as well offensive as defensive, found upon or with such person or persons as aforesaid, and all the furniture of their and every of their horse and horses, and other cattle and carriages, and the chests, boxes, bags, casks, and other package of all goods so found as aforesaid, shall be forfeited and lost.

All goods, weapons, furniture, and package of goods so found, forfeited.

XV. And be it further enacted by the authority aforesaid, That if any officer of the customs or excise shall lose any limb or an eye, or be otherwise maimed, or dangerously wounded, by any offender or offenders herein last mentioned, in the execution of the duty of his office, or if any such officer or other person whatsoever shall be so maimed or wounded as aforesaid, in the apprehending, or endeavouring to apprehend, or making pursuit after any such offender or offenders, all and every such officer and officers, person and persons, so maimed and wounded as aforesaid, shall upon the conviction of such offender or offenders have and receive as a reward the sum of fifty pounds, over and above any other reward that he or they shall be intitled to by virtue of this act; and in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after, any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid (upon certificate under the hands and seals of the justice or justices of assize for the county where the fact was done, or the two next justices of the peace, of such person or persons being so killed, which certificate the said justice or justices, upon sufficient proof before him or them made, is and are hereby required immediately to give without fee or reward) shall have and receive the sum of fifty pounds, over and above any other reward that the person or persons so killed, his, her, or their executors or administrators, shall or may be intitled to by virtue of this act.

The 50 l. reward to persons wounded in apprehending,

and to the executors of persons killed in apprehending,

XVI. And be it further enacted, That from and after the said twenty fourth day of *June*, one thousand seven hundred and thirty six, if any person or persons shall, within three months after any of the said offences herein last before mentioned shall have been committed, discover to the commissioners of the customs or excise in *England* or *Scotland* respectively, any person or persons who shall have been guilty of any such offence, so as such offender or offenders be convicted thereof, such discoverer or discoverers

and to the discoverers of their accomplices,

verers shall have and receive the sum of fifty pounds for every such offender so discovered and convicted, over and above any other reward or recompence which he, she, or they may be intitled to by any law or statute now in being.

to be paid by the respective receivers general, by order of commissioners, on certificate of the judge of the offender's conviction.

Commissioners to adjust the shares in case of difference.

Persons lurking within five miles of the sea, or a navigable river,

not giving a satisfactory account to the justice, to be sent to the house of correction, whipt, and kept to hard labour.

20s. reward per head to the informer of such offenders, to be paid by the commissioners.

Persons so apprehended, desiring time to clear themselves of the accusation, to be only committed to prison, till satisfaction, or security given, not to be guilty of the like offences.

XVII. And be it further enacted by the authority aforesaid, That the commissioners of the customs and excise in *England* and *Scotland* respectively, shall cause the several rewards in this act before respectively mentioned to be paid to the several and respective persons who shall become intitled thereto as aforesaid, by the respective receiver general or cashier, or other proper officer of the customs and excise for the time being, out of any publick money in his or their hands under the management of the said commissioners, upon producing to them a certificate or certificates under the hand or hands of the judge or judges of the court before whom such offender or offenders shall be tried, certifying his, her, or their conviction, or upon producing such certificate of any such persons being so killed as aforesaid, as is herein-before mentioned; and that if any dispute shall arise between the persons so intitled to the said rewards, or any of them, about their respective shares and proportions thereof, the same shall be divided to and amongst such persons as aforesaid, in such shares and proportions as to the said commissioners of the customs or excise respectively, or to the major part of them, shall seem just and reasonable; and the money paid by any receiver general, cashier, or other officer as aforesaid, shall be accepted of, and allowed in his accounts, as so much money paid to his Majesty, and every such officer is and shall be hereby discharged thereof accordingly; any law, custom, or usage to the contrary notwithstanding.

XVIII. And be it further enacted by the authority aforesaid, That upon information to be given upon oath before any one or more of his Majesty's justices of the peace in any county, city, or liberty whatsoever, that any person or persons are or shall be lurking, waiting, or loitering, within five miles from the sea coast, or from any navigable river, and that there is reason to suspect that they wait with intent to be aiding and assisting in the running, landing, or carrying away, any prohibited or uncustomed goods, it shall and may be lawful to and for every such justice or justices to cause all such persons to come and be brought before him or them, and to grant his or their warrant or warrants for the apprehending such offender, and bringing him or them before any of his Majesty's said justices of the peace; and if such persons shall not give a satisfactory account of themselves, and their callings and employments, or otherwise make it appear to the satisfaction of such justice or justices that they are not to be employed or concerned in, or to be aiding or assisting in the carrying on any fraudulent or clandestine trade, or unlawful business or occupation, and are not at such place as aforesaid, with intent to carry on the said clandestine practices, then every person who shall not give such account and satisfaction to such justice or justices shall be committed to the house of correction, there to be whipt and kept to hard labour for any time, which such justice or justices shall in his or their discretion think meet, not exceeding one month, and that the commissioners of the customs or excise respectively shall cause to be paid to the person or persons informing of such offender or offenders a reward of twenty shillings per head for every such offender so taken as aforesaid.

XIX. Provided always, and be it further enacted by the authority aforesaid, That if any such person so brought before such justice or justices, shall desire time for the making it appear that he or they is or are not concerned in any of the fraudulent or clandestine practices above mentioned, such person or persons shall not be punished by whipping or other correction; but that then, and in every such case, it shall and may be lawful to and for every such justice and justices to commit such person and persons to the common gaol, there to remain and continue until he or they shall give such account of him or themselves, or make proof of the matters aforesaid.

said to the satisfaction of such justice or justices, or until such person or persons shall give and find good and sufficient security to the approbation and satisfaction of the said justice or justices, not to be guilty of any of the said offences, or fraudulent, clandestine, or indirect practices.

XX. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of *June*, one thousand seven hundred and thirty six, if any person shall offer any tea, brandy, arrack, rum, or other strong waters or spirits to sale, not having a permit for the same, or if any hawker, pedlar, petty chapman, or any other trading person or persons going from town to town, or to other mens houses, and trading either on foot, or with any horse or horses, or other cattle, or otherwise, within the kingdom of *Great Britain*, shall offer any such tea, brandy, or other spirits to sale, although such hawker, pedlar, or trading person or persons, shall have a permit for the same, it shall and may be lawful to and for every person and persons, to whom the same shall be so offered to sale, to stop, arrest, seize, and detain all such tea, brandy, or spirits, and carry the same to the next warehouse belonging to the customs or excise, and to bring the person and persons so offering the same to sale before any one of his Majesty's justices of the peace, to be by him committed to prison, and prosecuted for the penalties and forfeitures incurred for such offence; and such tea, brandy, or other spirits, shall and may be prosecuted in the name of such person or persons who stopped or seized the same, in like manner as if the said goods had been seized by any officer of the customs or excise; and after condemnation of the goods, and commitment of the persons so offending as aforesaid, the persons so seizing the same as aforesaid, shall be intitled to one third part of the gross produce of the sale of such goods, which the commissioners of the customs and excise respectively are to cause to be paid accordingly; and in case such person or persons, so seizing the said goods, shall desire it, the said commissioners shall in the mean time, till the said goods can be publickly sold, cause one shilling for every pound of tea, and one shilling for every gallon of brandy so seized, to be paid or advanced to such person or persons, upon a certificate under the hand of such justice or justices of such offender or offenders being committed to prison, and after the sale of such goods the monies so paid or advanced shall be replaced out of the produce of such sale; any law, custom, or usage to the contrary notwithstanding.

Tea, brandy, &c. offered to sale, with or without a permit, may be stopped, on suspicion.

The person stopping such goods may prosecute in his own name, and on recovery be intitled to a third part of the produce at sale.

Commissioners to advance 1s. per pound for tea, and 1s. per gallon for brandy, so seized, to the prosecutor till sale.

XXI. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of *June*, one thousand seven hundred and thirty six, all watermen, carmen, porters, and other persons whatsoever, employed in carrying any goods, wares, or merchandizes prohibited, run, or clandestinely imported, upon whom or in whose custody the same shall be found or seized, knowing the same goods to be prohibited, or to have been clandestinely run or imported without payment of the duties of customs or excise respectively, and who shall be thereof lawfully convicted upon his, her, or their appearance or default upon the oath or oaths of one or more credible witness or witnesses, or by the confession of the party before one or more justice or justices of the peace of the county, division, or liberty where such offence shall be committed or the offender found, (which oath such justice or justices of the peace are hereby authorized and required to administer) shall forfeit treble the value of all such goods so found and seized, one moiety thereof to the informer, the other moiety thereof to the poor of the parish where such offence shall be committed; the same to be levied by distress and sale of the offender's goods or chattels, by warrant under the hand and seal or hands and seals of such justice or justices before whom such offender shall be convicted as aforesaid; and for want of such distress every such offender shall by such justice or justices be committed to the house of correction, there to be whipt and kept to hard labour for any time that such

After 24 June, 1736, watermen, porters, &c. found with prohibited or run goods, to forfeit treble the value.

justice

justice or justices of the peace shall in his or their discretion judge meet, not exceeding three months.

Vessels arriv-
ing from fo-
reign parts
with 6 pounds
of tea on
board, or
brandy, &c.
in casks under
six gallons,
(except for
the use of the
seamen) ho-
vering within
two leagues of
the shore,

all such goods
with the pack-
age to be for-
feited.

After 29 Sept.
1736. foreign
goods taken
in or put out
of any vessel
within four
leagues of the
British coasts
without pay-
ment of cus-
toms, (unless
in case of ap-
parent neces-
sity) to be for-
feited, and the
master, &c. to
forfeit treble
the value, and
the vessel for-
feited, if not
above 100
tuns.

50l. penalty
on offering to
bribe an of-
ficer to con-
nivance, &c.

XXII. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of *June*, one thousand seven hundred and thirty six, where any ship or vessel whatsoever coming or arriving from foreign parts, and having on board six pounds of tea, or any foreign brandy, arrack, rum, strong waters, or other spirits whatsoever, in casks under sixty gallons, (except only for the use of the seamen then belonging to and on board such ship or vessel, not exceeding two gallons for each seaman) shall be found at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the shore, or shall be discovered to have been within the limits of any port, and not proceeding on her voyage, wind and weather permitting, unless in case of unavoidable necessity, and distress of weather, of which necessity and distress the master, purser, or other person having or taking the charge or command of such ship or vessel, shall give notice to, and make proof of before the collector or other chief officer of the customs of such port as aforesaid, immediately after the arrival of such ship or vessel into the said port) all such tea, foreign brandy, arrack, rum, strong waters and spirits, together with the chests, boxes, casks, and other package whatsoever, containing the same goods, or the value thereof, shall be forfeited and lost, (whether bulk shall then have been broken or not) and the same goods and package shall and may be seized and prosecuted, or the value thereof sued for by any officer or officers of the customs or excise in such manner and form as herein-after is expressed; any law, statute, or custom to the contrary notwithstanding.

XXIII. And whereas foreign goods are frequently taken out of ships at sea without the limits of any port, with intent to be fraudulently landed in this kingdom; for preventing thereof, be it further enacted by the authority aforesaid, That in case any foreign goods, wares, or merchandizes, shall, after the twenty ninth day of *September*, one thousand seven hundred and thirty six, by any ship, boat, or vessel whatsoever, be taken in at sea, or put out of any ship or vessel whatsoever, within the distance of four leagues from any of the coasts of this kingdom (whether the same be within or without the limits of any of the ports thereof) without payment of the customs and other duties due and payable for the same, (unless in case of apparent necessity or some other lawful reason, of which the master or other person having charge of such ship, vessel, or boat, so taking in the same, shall give immediate notice to, and make proof before the chief officer or officers of the customs of the first port of this kingdom where he shall arrive) such goods, wares, and merchandizes, shall be forfeited and lost, and the master, or other person having charge of such ship, vessel, or boat so taking in the same, and all such persons who shall be aiding, assisting, or otherwise concerned in the unshipping or receiving of the said goods, wares, or merchandizes, shall forfeit treble the value thereof; and the ships, boats, and vessels, into which the said goods, wares, and merchandizes shall be unshipped and taken in, shall also be forfeited and lost, any ship, boat, or vessel, so to be forfeited and lost, not exceeding the burthen of one hundred tuns; and the master, purser, or other person taking charge of such ship or vessel out of which such goods shall be taken, (unless in case of such apparent necessity, or other lawful reason, whereof notice shall be given by him, and proof be made as aforesaid) shall also forfeit treble the value of the goods so unshipped as aforesaid; which forfeitures shall be divided and recovered in such manner as is herein-after mentioned.

XXIV. And be it further enacted by the authority aforesaid, That any person or persons whatsoever shall offer any bribe, recompence, or reward whatsoever, to any officer or officers of the customs or excise, to connive at or permit any customable or prohibited goods to be run on shore, or to connive at any false or short entry of any such goods, or to do any other act where

whereby his Majesty might be defrauded in his said revenues, every such person and persons shall, for every offence, (whether the same offer or proposal shall be accepted or not) forfeit the sum of fifty pounds, to be recovered and divided in such manner as herein-after is mentioned.

XXV. And be it further enacted by the authority aforesaid, That one moiety of the several penalties and forfeitures in this act mentioned shall be to the use of his Majesty, his heirs and successors, and the other moiety shall be to the use of such person and persons as shall inform, prosecute, or sue for the same, (except in such cases where any other appropriation or distribution of the said penalties is made by this act, or by any other act or acts) and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon, tried, heard, and determined, in any of his Majesty's courts of record at *Westminster*, or in the court of Exchequer at *Edinburgh* respectively, (except where any provision to the contrary is made by this or any other law or statute now in force) wherein no essoin, protection, wager of law, or more than one imparlance, shall be allowed.

Forfeitures how to be recovered and distributed.

XXVI. And for the better and more impartial trial of any indictment or information which shall be found, commenced, or prosecuted, for any assault made or committed upon any of the officers of the customs or excise; be it further enacted by the authority aforesaid, That all and every the said offence and offences shall and may be enquired of, examined, tried, and determined in any county within that part of the kingdom of *Great Britain* called *England*, in such manner and form as if the same offence had been therein committed.

Actions of assault upon officers may be tried in any county of England.

XXVII. And whereas in ships from foreign parts goods are often concealed in false bulk heads, between the linings and false knees, or in concealed lockers, or in the ballast or false package, and other places, which the officers of the customs cannot easily find out or discover, in order to their being landed without payment of duties, and such goods are not by any law liable to forfeiture, unless the same be found after clearing the ship by the proper officer or officers of the customs; for remedy whereof be it enacted by the authority aforesaid, That all goods which shall be found concealed as aforesaid, or concealed in any other place on board any ship or vessel at any time after the master thereof shall have made his report at the custom-house, and which shall not be comprized or mentioned in the said report, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs, and the master, purser, or other person having the charge or command of such ship or vessel, (in case it can be made appear that he was any ways consenting or privy to such fraud or concealment) shall forfeit treble the value of the goods so found, to be divided and recovered in such manner as herein before is mentioned.

All goods found concealed after the master's report at the custom-house, forfeited, and the master, &c. to forfeit treble the value.

XXVIII. And whereas the punishment to which such persons as shall forcibly obstruct or hinder any officer of the customs or excise, being on board any ship, boat, or vessel within the limits of any of the ports of this kingdom, are liable by law, hath proved insufficient; for preventing the said offences, be it further enacted by the authority aforesaid, That, from and after the said twenty-fourth day of *June*, one thousand seven hundred and thirty six, if any officer or officers of the customs or excise, being on board any ship, boat, or vessel within the limits of any of the ports of this kingdom, be forcibly hindered, opposed, obstructed, wounded, or beaten in the due execution of his or their office or duty, by any person or persons whatsoever, either in the day or night, all and every person and persons so forcibly hindering, opposing, obstructing, wounding, or beating the said officer or officers in the execution of his or their office, and all such as shall act in their aid or assistance, being convicted thereof, shall by order of the court before whom such offender or offenders shall be convicted, be transported to some of his Majesty's colonies and plantations in *America*, for such term as such court shall think

Persons forcibly obstructing or wounding officers on board, in the execution of their offices, to be transported, not exceeding seven years,

as other felons
by the acts
4 & 6 Geo. 1.

think fit, not exceeding seven years, in the same manner as by one act made in the fourth year of the reign of his late majesty King George the First, of glorious memory, intituled, *An act for the further preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wool, and for declaring the law upon some points relating to pirates*; and by one other act made in the sixth year of the reign of his said late Majesty, intituled, *An act for the better preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons*, the offenders therein mentioned are to be transported to the said colonies and plantations; and if any such offender or offenders shall return into Great Britain or Ireland before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony, without benefit of clergy.

Officers may
go on board
coasting ves-
sels, and search
for prohibited
goods,

and continue
on board, dur-
ing the vessel's
stay in the
port.

100l. penalty
on obstructing
officers.

100l. penalty
on alehouse
men, &c.
knowingly
harbouring
any person
against whom
process hath
issued for ob-
structing of-
ficers, &c.

After six days
notice in the
Gazette of
such person's
absconding,

XXIX. And be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and thirty six, it shall and may be lawful to and for any officer or officers of the customs or excise, producing his or their warrant or deputation, warrants or deputations, (if required) to go on board and enter into any coasting ship or vessel, which shall be within the limits of any of the ports of this kingdom, and to rummage and search the cabin, and all other parts of all such coasting ships or vessels, for prohibited and uncustomed goods, and such officer and officers is and are hereby authorized and impowered to stay and remain on board all such ships and vessels, during the whole time that the same shall continue within the limits of any such port as aforesaid; and if any person or persons whatsoever shall obstruct, oppose, molest, let, or hinder, any officer or officers of the customs or excise, in going or remaining on board any such coasting ship or vessel, or in the entering or searching the cabin, or any other part thereof, every such person and persons shall, for every such offence, forfeit and lose the sum of one hundred pounds, to be divided and recovered in such manner as herein before is expressed.

XXX. And be it further enacted by the authority aforesaid, That if any person or persons who keep or shall keep any tavern, alehouse, victualling-house, or other house where ale, wine, brandy, or other strong liquors shall be sold by retail, shall, after the twenty ninth day of September, one thousand seven hundred and thirty six, knowingly receive, harbour, or entertain any person or persons against whom any *Capias* or other process of arrest shall have issued, for having beat, abused, or obstructed any officer or officers of the customs or excise in the execution of their office, or for any offence or offences that are or shall be committed against any of the laws now in being for preventing frauds in relation to the revenues of customs or excise, or for any crime or crimes whatsoever that shall be committed or done in prejudice of the said revenue, and to which *Capias* or other process the Sheriff or other officer having execution of the said process shall have returned, that such person or persons cannot be found, and which person or persons shall not have appeared to the said process, or for any other offence, fraud, or misdemeanor in this act mentioned, or to the prejudice of his Majesty's customs or excise, or shall knowingly harbour, receive, or entertain any person or persons, who having been in prison for any of the said offences shall have escaped, or who shall have been convicted for the same, and shall fly from justice; shall forfeit one hundred pounds, to be recovered and divided in such manner as is herein before expressed, and be rendered incapable of having a licence for keeping or of keeping any tavern, alehouse, or victualling-house, or selling wine, ale, brandy, or other strong liquors by retail, for the future.

XXXI. Provided nevertheless, That no persons shall suffer any penalty or disability for such receiving, harbouring, or entertaining, unless publick notice shall have been first given six days before in two successive Gazettes, of

of the absconding of the person or persons who shall be so received, harboured, or entertained, and also by writing to be fixed to the door of the parish church where such person or persons last dwelt before his absconding.

and writing fixed to the door of the church.

XXII. And whereas it hath been found by experience, that the bailiffs and other officers having the execution of process in the several counties, cities, and liberties of this kingdom, often hold correspondence with the persons guilty of the several illegal practices herein before mentioned, and give them notice when any writ or process issues against them, whereby they escape from justice; for remedy thereof, be it further enacted by the authority aforesaid, That, from and after the said twenty fourth day of June, one thousand seven hundred and thirty six, where any writ of *Capias*, or other process, shall issue out of any court, directed to any sheriff, mayor, bailiff, or other person having the execution of process in any county, city, or liberty, against any person who shall be guilty of, or prosecuted for, any offence whatsoever, contrary to any of the laws or statutes now in being relating to his Majesty's said revenues of customs or excise, every such sheriff, mayor, or bailiff, and other persons having execution of process as aforesaid, and their and every of their under-sheriffs, deputies, and other persons acting for them in the said office and offices respectively, shall, and are hereby enjoined and required, upon the request or application of any one of the known solicitors for the customs or excise, (such request to be in writing indorsed upon the back of the said process, and signed by such solicitor with his name and addition of *solicitor for the customs or excise*, as the case shall happen to be) to grant a special warrant or warrants to such person or persons as shall be named to them by such solicitor, for the apprehending such offender and offenders, or in default thereof, every such sheriff, mayor, bailiff, under-sheriff, and other person acting in the said office or offices respectively, shall be subject and liable to such process of contempt, fines, amerciaments, penalties, and forfeitures, as they or any of them are now by any law, custom, or usage liable to in case of refusing or neglecting to execute the like process, where the defendant might have been taken thereupon, in the common and usual method of proceeding.

Sheriffs, mayors, &c. on request in writing of a known solicitor for the customs or excise, to grant special warrants for apprehending offenders.

XXXIII. And it is hereby declared and enacted, That all and every such sheriff, mayor, bailiff, under-sheriff, and other persons so granting or making out such special warrant as aforesaid, shall be and they are hereby saved harmless and indemnified against his Majesty, his heirs and successors, and against all and every other person and persons whomsoever, of and from all escapes of any person or persons who shall or may be taken by virtue of any such warrant as aforesaid, which shall or may happen from the time of the taking such offender or offenders, till he, she, or they shall be committed to the proper gaol or prison, or offered and tendered to the gaol keeper or other person having charge of such gaol or prison, (who is hereby enjoined and required to receive every such person or persons so apprehended as aforesaid, and give a receipt for his and their body and bodies) and of and from all actions, prosecutions, process of contempt, and other proceedings whatsoever, for or by reason of any such escape; any law, custom, or usage to the contrary thereof in any wise notwithstanding.

Sheriffs, mayors, &c. granting such special warrants, saved harmless from escapes.

XXXIV. And whereas by the present practice of the court of Exchequer, and elsewhere, it is become necessary for all officers of the customs and excise, and other officers of the revenue, upon the trial of any information of seizure, to give proof of the exact method and manner of making the seizure, with an account of the form of words used on that occasion, notwithstanding the defendant in such cause does, on the claiming of such goods, acknowledge that a seizure of them hath been made, whereby there often happens a failure of justice, and his Majesty, and the officer making the seizure, and prosecuting the same, are frequently defeated of their right, without entering into the merits of the cause; for remedy thereof, be it further enacted by the authority aforesaid, That on all trials of seizures whatsoever in the court of Exchequer, or elsewhere, the

In trials of seizures, judges to prove seizure,

ceed to the merits of the cause, without inquiring into the fact or form of making the seizure.

seizure, together with the method and form of making it, shall be taken to have been made by the person or persons who shall inform and sue for the same, and to be done in the manner as set forth in the information, without any evidence thereof; and all judges and justices of the peace, before whom any such seizures shall be brought to trial or hearing, are hereby required to proceed to the trial of the merits of the cause, without inquiring into the fact, form, or manner of making the seizure.

Officers and their assistants may oppose force to force,

and when carried before a justice for wounding or killing any person in such cases, shall be admitted to bail.

This act not to indemnify any person prosecuted by the East India company.

General issue.

XXXV. *And whereas it frequently happens that several evil minded and desperate persons, in order to carry on without controul the wicked practices aforesaid, do in a publick and avowed manner, and with an armed force, pass and repass through several countries with large quantities of tea, brandy, and other prohibited and uncustomed goods, whereby the officers of his Majesty's customs and excise are either deterred from doing their duty, or in doing it are beat, wounded, maimed, and frequently murdered; for remedy whereof, be it enacted by the authority aforesaid, That if any person or persons passing as aforesaid with prohibited or uncustomed goods, and armed with guns, pistols, cutlasses, or other offensive weapons, shall hinder, molest, or resist any officer or officers of the customs or excise, who in the execution of his or their duty shall endeavour or offer to search for, take, or seize any prohibited or uncustomed goods from any person or persons so passing with such goods, and armed as aforesaid, by beating, maiming, or wounding any of the officers above mentioned, or other persons acting in their assistance, that then, and in every such case, it shall and may be lawful for all officers of his Majesty's customs or excise, and all persons by them called to their assistance, who are so resisted, to oppose force to force, and to endeavour by the same methods that are violently used against them, and by which their lives are endangered, to defend themselves, and execute the duty of their office; and if any person so hindering, molesting, or resisting the officers aforesaid, or their assistants, shall in so doing be wounded, maimed, or killed, and the said officers and their assistants shall be sued, molested, or prosecuted for the said beating, maiming, or killing; such officer and officers, and person and persons acting in their assistance, shall and may plead the general issue, and give this act and the special matter thereof in evidence in his and their defence; and all his Majesty's justices of the peace, and other justices and persons before whom any such officer or officers, or other persons acting in their assistance, shall or may be brought for or on account of any such wounding, maiming, or killing, as aforesaid, are hereby authorized and empowered, enjoined, and required, to admit every such person and persons so brought before him or them as aforesaid to bail; any law, usage, or custom, to the contrary notwithstanding.*

XXXVI. *Provided always, That nothing in this act contained shall extend, or be construed to extend, to indemnify, release, or discharge any person or persons from or against any suit, information, or prosecution, by or on the behalf of the united company of merchants of England trading to the East Indies, commenced or to be commenced, as well for his Majesty, his heirs or successors, as for themselves, or for themselves only, or from or against any penalty, forfeiture, or demand, or right of suit for the same, which the said united company are by law intitled unto; any thing in this act contained to the contrary in any wise notwithstanding.*

XXXVII. *And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by authority of this act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgment shall be given upon*

upon any verdict or demurrer against the plaintiff; the defendant or defendants shall and may recover treble costs, and have the like remedy for the same as defendants have in other cases by law. Treble costs.

XXXVIII. Provided always, That nothing in this act contained shall extend, or be construed to extend, to restrain his Majesty's court of King's Bench, or any of the judges thereof, or the court of justiciary in Scotland, respectively, from bailing any person committed for felony by virtue of this act, in such manner as they may by law do in other cases of felony. The court of King's Bench, or justiciary in Scotland, not restrained from bailing persons committed on this act.

Anno nono

GEORGE II. Regis.

C A P. XXXVII.

An act for further encouraging and regulating the manufacture of British sail cloth, and for the more effectual securing the duties now payable on foreign sail cloth imported into this kingdom.

WHEREAS the making of sail cloth in Great Britain hath been found of great use and benefit to this nation, by having given a comfortable support and maintenance to many of his Majesty's subjects employed in the manufacturing thereof; and there is reason to believe, that if the duties payable on foreign made sail cloth imported into this kingdom were more effectually secured and enforced, and a further encouragement given to the making of sail cloth therein, this manufacture would be greatly improved, and many more of his Majesty's subjects comfortably supported and maintained by the same; therefore may it please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fourth day of June, in the year of our Lord one thousand seven hundred and thirty six, all foreign made sail cloth or canvas usually entered as hollands duck, or vitry canvas, which shall be fit and proper to be made use of for the making of sails for navigating ships and vessels, and which shall be imported into Great Britain by way of merchandize, and for which any duties have been granted, or are made payable, or which ought to be paid to his Majesty, shall be stamped at the time of landing thereof at or in the port or place where the same shall be imported or landed, as here-after mentioned. Preamble.

II. And be it further enacted by the authority aforesaid, That the commissioners of the customs in Great Britain shall, on or before the said twenty fourth day of June, one thousand seven hundred and thirty six, provide, or cause to be provided, such or so many stamps, with which all the said imported foreign made sail cloth or canvas, upon or after the duty paid, shall be stamped; and shall for that purpose cause such respective stamps to be distributed to the respective proper officers of the customs of all and every the port and ports where such foreign made sail cloth or canvas shall be imported or landed; which said officers are hereby enjoined and required to stamp every such piece and parcel of foreign made sail cloth or canvas, which said stamp shall express or denote the place or country from whence the said foreign made cloth or canvas was imported; and the said commissioners, in providing the said stamps for the purposes aforesaid, shall take care that they be so contrived, that the impression thereof may be durable, and so as the same may be the least liable to be forged or counterfeited; and that the said stamps shall or may be altered or renewed from time to time as his Majesty, his heirs or successors, shall think fit; and if any person or persons whatso- Commissioners of the customs to provide the stamps.

50l. penalty
on counter-
feiting the
stamps,

or selling with
a counterfeit
stamp.

After 29 Sept.
1736, makers
of British sail
cloth to stamp
their names
and places of
abode on eve-
ry piece,

on penalty of
10l. for each
piece,

5l. penalty on
willfully obli-
terating the
stamp,
or affixing an-
other person's
stamp.

50l. penalty
on every ship
built in Great
Britain, or
British plan-
tations in
America, not
having a com-
plete set of
sails of British
sail cloth.

whatsoever shall at any time or times from and after the said twenty fourth day of *June*, one thousand seven hundred and thirty six, counterfeit or forge any stamp which shall be provided or made in pursuance of this act for the purposes aforesaid, or shall counterfeit or resemble the impression of the same upon any of the said foreign made sail cloth or canvas, chargeable with any duty by virtue of any act or acts of parliament made on that behalf, thereby to defraud his Majesty, his heirs or successors, of any of the said duties thereby granted; then every such person so offending, and duly convicted thereof, shall forfeit the sum of fifty pounds; and if any person or persons shall at any time or times after the said twenty fourth day of *June*, one thousand seven hundred and thirty six, sell or expose to sale any such foreign made sail cloth or canvas with a counterfeit stamp thereon, knowing the same to be counterfeit, and with an intent to defraud his Majesty, his heirs and successors, all and every such offender and offenders, being duly convicted thereof as aforesaid, shall forfeit the sum of fifty pounds.

III. And, for the better ascertaining and distinguishing the sail cloth of the *British* manufacture from such foreign sail cloth as aforesaid, be it enacted by the authority aforesaid, That every manufacturer or maker of sail cloth in *Great Britain* shall, from and after the twenty ninth day of *September*, one thousand seven hundred and thirty six, affix or impress, or cause to be affixed or impressed, on every piece of sail cloth by him manufactured or made, a stamp containing the name and place of abode of such manufacturer or maker, in plain distinct letters and words at length; and if any manufacturer or maker of sail cloth, or other person, shall sell or expose to sale, or work up into sails, any piece or bolt of *British* sail cloth without being stamped as aforesaid, such manufacturer or maker, or other person so offending, and being thereof lawfully convicted upon the oath of one or more credible witness or witnesses, before any one or more justice or justices of the peace for the county, city, or town, where the said offence shall be committed (which oath the said justice or justices is and are hereby impowered and required to administer) shall forfeit the sum of ten pounds for each and every piece of sail cloth by him or them sold or exposed to sale, or worked up into sails, not being stamped as aforesaid; and if any person or persons whatsoever shall wilfully or maliciously cut off, destroy, or obliterate any stamp so affixed or impressed as aforesaid (except in the tarring or working up of the same) or shall affix or impress any stamp, on which shall be stamped the name or place of abode of any other person or persons, and not his or their real name or names and place or places of abode; such person or persons being convicted of any of the offences aforesaid, shall, for every such offence, forfeit the sum of five pounds; which said last mentioned forfeiture shall be levied and recovered by distress and sale of the offender's goods and chattels, by warrant or warrants under the hands and seals of two or more justices of the peace of the county, riding, city, or place where the offence shall be committed, and shall go and be applied to the use of the informer or informers.

IV. And for the better encouraging the use and consumption of the said manufacture of *British* sail cloth, be it enacted by the authority aforesaid, That from and after the said twenty ninth of *September*, one thousand seven hundred and thirty six, every ship or vessel which shall be built in *Great Britain*, and from and after the twenty fifth day of *December*, one thousand seven hundred and thirty six, every ship or vessel which shall be built in any of his Majesty's plantations in *America*, shall, upon her first setting out or being first navigated at sea, have or be furnished with one full and complete set of sails made up of sail cloth manufactured in *Great Britain*; and in case such ship or vessel shall not on her first setting out be fitted and furnished as aforesaid, that then, and for every such neglect or default, the master of such ship or vessel shall forfeit the sum of fifty pounds.

V. And

V. And it is hereby enacted by the authority aforesaid, That from and after the said twenty ninth day of *September*, one thousand seven hundred and thirty six, no sail maker, or other person in this kingdom, shall make or work up into sails or tarpawlins any foreign made sail cloth or canvas, which shall be imported after the said twenty fourth day of *June*; not stamped according to the directions of this act; and in case any sail maker, or any other person, shall make or work up into sails or tarpawlins any foreign made sail cloth or canvas, other than as aforesaid, such sails and tarpawlins shall be forfeited, and such sail maker, or such other person, shall likewise forfeit the sum of twenty pounds.

20 l. penalty on working up foreign made sail cloth not stamped.

IX. And it is hereby further enacted by the authority aforesaid, That the several penalties and forfeitures herein before enacted and imposed on persons offending contrary to this act (not otherwise directed and applied) shall and may be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record in *Great Britain*, or in such of his Majesty's plantations wherein such offence shall be committed; in which suit no essoin, protection, wager of law, or more than one imparlance shall be allowed; which said forfeitures shall be applied, one moiety thereof to his Majesty, his heirs and successors, and the other moiety thereof to the person who shall sue for the same.

Penalties how to be recovered and distributed.

X. And be it further enacted by the authority aforesaid, That this act shall continue and be in force for the term of five years, to commence from the twenty fourth day of *June*, one thousand seven hundred and thirty six, and from thence to the end of the then next session of parliament, and no longer.

Continuance. Farther continued by 24 Geo. 2. c. 52.

Anno decimo

GEORGE II. Regis.

C A P. XXVII.

An act for laying a duty upon apples imported from foreign parts; and for continuing an act, passed in the fourth year of the reign of his present majesty, For granting an allowance upon the exportation of British made gunpowder; and for taking off the drawback upon exportation of foreign paper; and for the better securing the payment of the bounty on the exportation of British made sail cloth; and for giving further time for the payment of duties omitted to be paid for the indentures and contracts of clerks and apprentices.

WHEREAS great frauds are and have been committed in the importation of apples from foreign parts to the diminution of his Majesty's revenue, in regard the same are an unrated commodity, and now subject to and paying a duty ad valorem only upon the oath of the importer; we your Majesty's most dutiful and loyal subjects the commons of *Great Britain* in parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That there shall be raised, levied, answered, and paid unto and for the use of his Majesty, his heirs and successors, for and upon all apples, which at any time or times after the twenty fourth day of *June*, one thousand seven hundred and thirty seven, shall be imported or brought into the kingdom of *Great Britain*, over and above all customs, subsidies, and duties already imposed thereon, an additional duty, to be reckoned after the rate of two shillings for every bushel, and so proportionably for a greater or less quantity,

Preamble.

Additional duty of 2 s. per bushel,

to be paid down in ready money by the importers from time to time before the landing of the same respectively.

how to be levied and applied.

II. And be it enacted by the authority aforesaid, That the said additional duty upon apples imported shall be raised, levied, recovered, and paid, and be brought into his Majesty's exchequer, and applied (except the necessary charges of management thereof) by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the other duties upon apples imported, or any of them, are by any act or acts of parliament prescribed or appointed to be raised, levied, recovered, answered, paid and applied.

Act of 4 Geo. 2. c. 29. continued for seven years. Continued by 24 Geo. 2. c. 52.

III. *And whereas an act passed in the fourth year of the reign of his present Majesty, intituled, An act for granting an allowance upon the exportation of British made gunpowder, is near expiring, which act hath been found very useful and beneficial to his Majesty's trading subjects;* be it further enacted by the authority aforesaid, That the said last mentioned act, and all and every the authorities, powers, and clauses therein contained, shall be and continue in full force, and shall be executed, from and after the expiration of the term thereby granted, for and during the further term of seven years, and from thence to the end of the then next session of parliament, in as full and ample manner as if the same were again repeated and re-enacted in the body of this present act.

No drawback on foreign paper exported.

IV. *And whereas the drawbacks allowed upon the exportation of foreign paper tend to the great discouragement of the manufacture of paper within the kingdom of Great Britain;* be it therefore enacted by the authority aforesaid, That from and after the twenty fourth day of June, one thousand seven hundred and thirty seven, there shall not be allowed or made on the re-exportation of any foreign paper any drawback or repayment of any of the customs or duties charged and paid on the importation thereof into this kingdom by any act or acts of parliament; any law, custom, or usage to the contrary thereof in any wise notwithstanding.

Reward due to exporters of British sail cloth how to be paid, in case the collectors of customs have not sufficient money.

V. *And whereas the making of sail cloth in Great Britain is greatly increased, and hath given a comfortable support and maintenance to many of his Majesty's subjects employed therein, from the great encouragements given thereto by parliament; videlicet, by laying an additional duty of one penny per ell upon the importation of foreign made sails and sail cloth, and taking off the drawback on the exportation thereof, and by admitting rough or undrest flax (of which sail cloth is usually made) to be imported free of all duties, and by giving a reward or recompence of two pence for every ell of British made sail cloth or canvas, fit for or made into sails, exported by way of merchandize, payable out of the said additional duty of one penny per ell on foreign made sails and sail cloth imported; and forasmuch as in many ports of this kingdom, from which British made sail cloth is exported, there is not so much money collected and received for the said additional duty of one penny per ell, as is or may be sufficient to pay the said reward or recompence, whereby the exporters at such ports are under great discouragement, and cannot have the benefit of the said reward or recompence as in other ports, where such reward or recompence is duly paid;* for remedy thereof, be it enacted by the authority aforesaid, That if the collector of the customs in any port of this kingdom shall not have sufficient money in his hands arising by the said additional duty of one penny per ell, to satisfy and pay such reward or recompence, as is or shall be due to any exporters of British made sail cloth or sails as aforesaid, that then such collector shall give to the person intitled to such reward or recompence a certificate under his hand, attested by the comptroller, of what is due to such person for such British sail cloth or sails so exported, certifying to the commissioners of the customs at London or Edinburgh respectively, that he hath not money in his hands on the branch aforesaid sufficient to pay the same; which certificate being affixed to or wrote upon the debenture for the same, and being produced to the said respective commissioners, they are hereby authorized and required, on demand

mand by the person who shall bring the same, to cause the monies thereby due to be paid in three months by the respective receivers general or cashiers of the customs, out of such monies as are or shall be in their hands, arising by the additional duty of one penny *per ell* as aforesaid.

Anno decimo

GEORGE II. Regis.

C A P. XXX.

An act for repealing the duties payable ad valorem upon foreign oysters imported into this kingdom, and for laying another duty thereon.

Most gracious Sovereign,

WHEREAS the several duties upon oysters imported into this kingdom, Preamble,

are now payable according to the value sworn to or affirmed by the importers, which method of ascertaining the value of such oysters by experience has been found to be liable to great frauds, such importers frequently undervaluing the oysters so imported, to the detriment of the publick revenue, and discouragement of the oyster dredgers of this kingdom; for remedying the said abuse, as well as encouraging our own fishery, we your Majesty's most dutiful and loyal subjects the commons of Great Britain, in parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That all provisions and clauses contained in any former act or acts of parliament, so far as they relate to the ascertaining the value of oysters imported from France according to the oaths or affirmations of the importers, shall, from and after the twenty fourth day of June, one thousand seven hundred and thirty seven, be and are hereby repealed and made void.

Former acts relating to the value of French oysters repealed.

II. And be it further enacted by the authority aforesaid, That in lieu of the said former duties payable *ad valorem*, and repealed by this act, all oysters which shall at any time or times after the said twenty fourth day of June, one thousand seven hundred and thirty seven, be imported from France into any port or place within this kingdom, shall, upon the importation thereof, be rated at seven pence *per bushel* strike measure, according to the Winchester corn bushel, and shall pay the old subsidy granted by the act of tonnage and poundage, made in the twelfth year of the reign of King Charles the Second, according to that rate and measure, and not according to the values sworn to, or affirmed by the importers, and in that proportion for a greater or less quantity.

French oysters rated at 7 d. per bushel.

III. And be it further enacted by the authority aforesaid, That in all cases where any of the said oysters are by law subject or liable to the payment of the further subsidy, the one third subsidy, the two thirds subsidy, the additional impost, or the duty payable upon goods imported from France, or any of them, according to the respective values set thereon for the said old subsidy, or in proportion thereto, the same shall, from and after the said twenty fourth day of June, one thousand seven hundred and thirty seven, be paid proportionably according to the particular value set thereon for the old subsidy aforesaid, and not according to the oath or affirmation of the importer; any thing in the respective acts, which granted the said duties, or in any other act to the contrary notwithstanding.

Old subsidy, &c. to be paid according to the rate.

IV. And be it declared and enacted by the authority aforesaid, That upon the exportation of any of the said oysters so imported, within the time allowed

No drawback on exportation.

Duties how to
be levied.

allowed by law, the duties paid or secured for the same at importation as
aforesaid, shall not be drawn back or allowed to the exporter.

V. And be it enacted and declared by the authority aforesaid, That the
several subsidies, impositions, and duties upon the said oysters, shall be paid
or secured, and shall be raised, levied, and collected in such manner and
form, and by such ways and means, and under such penalties and forfeitures,
and with such discounts and allowances, as are mentioned and expressed in
the several acts of parliament which granted or continued the same respec-
tively; and all powers, penalties, provisions, articles, and clauses therein
contained (except in such cases where any alteration is made by this act)
shall continue in full force and effect, during the continuance of the said re-
spective subsidies, impositions, and other duties, and shall be applied, prac-
tised, and executed, for the raising, levying, collecting, securing, answer-
ing, paying, and appropriating the said respective subsidies, impositions
and other duties, according to the true intent and meaning of this present
act, as fully and effectually to all intents and purposes, as if the said clauses,
matters, and things had been repeated and enacted in the body of this present
act; any law or other matter or thing to the contrary notwithstanding.

Anno undecimo

GEORGE II. Regis.

C A P. XV.

*An act to empower the court of lord mayor and aldermen of the city of London to
set the price upon all coals, commonly called Sea Coals, imported into the port
of London from Newcastle and the ports adjacent thereunto, for the space
of one year; and to oblige, for the term therein mentioned, fitters, and others
vending and loading ships with sea coals at Newcastle, and the ports adjacent
thereunto, to deliver such coals to any masters of ships applying for the same;
and for further obliging buyers and sellers of sea coals at Billingsgate, or other
place of sale within the bills of mortality, to sign their contracts for coals; and
for the admeasurement of all carriages whatsoever used in loading ships with
coals in the port of Newcastle, and members thereunto belonging. Lord mayor
and aldermen to set the price upon all sea coals imported into the port of Lon-
don, for one year; who have power to call before them all persons, and
examine them as witnesses, &c. Persons selling coals at a higher price, to for-
feit 36 s. for every chaldron. Persons aggrieved may appeal to the quarter
sessions, &c. Fitters, &c. of sea coals, at Newcastle, &c. refusing to de-
liver to master of ship, a loading of coals, upon his offering money, &c. for
them, to forfeit 500l. until 1 May, 1739. EXP.*

SECT. VIII. **A**ND whereas by an act made and passed in the sixth and seventh
year of the reign of his late majesty King William the Third,
intituled, An act for the better admeasurement of keels and keel boats in the
port of Newcastle, and the members thereunto belonging, it was enacted,
That commissioners should from time to time be appointed by his then Majesty, his
heirs and successors, for the admeasuring and marking all and any the keels, pan-
keels, and pan-boats, and other boats, and wains, and carts used, or any time
thereafter to be used for the carriage of coals in the port of Newcastle upon
Tyne, Sunderland, upon the river Wear, Cullercoats, Seaton Sluice, Blythe
Nook, and all other places within the counties of Northumberland and Dur-
ham, and all and every the members, havens, rivers, creeks, and places what-
soever, to the said port of Newcastle, and counties aforesaid belonging, which
said admeasurement should be by a dead weight of lead or iron or otherwise, as
should seem meet to the said commissioners, or any three of them, allowing fifty
three

three hundred weight to every chaldron of coals; and which said keels, boats, wains, or carts were thereby directed to be admeasured or marked at the times and places, and in manner therein mentioned: and whereas since the making the said recited act, divers persons concerned in the coal trade have used and employed waggons, barrows, and other carriages, not mentioned, specified, or comprized within the directions of the said act, whereby divers frauds, deceits, and abuses have arisen, to the great prejudice and damage of the buyers and sellers of coals, and the diminution of his Majesty's customs; wherefore, for preventing such frauds and abuses for the future, be it further enacted by the authority aforesaid, That from and after the said first day of June, one thousand seven hundred and thirty eight, it shall and may be lawful to and for the commissioners appointed, or to be appointed by virtue and in pursuance of the said former act, or any three or more of them, to admeasure, weigh, and mark, or cause to be admeasured, weighed, and marked, all waggons, barrows, and all other carriages whatsoever, used, or hereafter to be used and employed in loading ships with coals in the port of Newcastle, and members thereunto belonging; and that such admeasurement, weighing, and marking, shall be made and taken by such rules and methods, and at such places, as in and by the said former act is directed and appointed concerning the wains and carts thereby directed and appointed to be admeasured.

Commissioners appointed by act of 6 & 7 W. 3. may admeasure, mark, &c. all waggons, &c. used in loading ships with coals.

IX. And be it further enacted by the authority aforesaid, That this act shall be deemed and taken to be a publick act to all intents and purposes, and shall be judicially taken notice of as such by all judges, justices, and other persons whatsoever, without the same being specially pleaded or set forth.

Publick act.

Anno undecimo

GEORGE II. Regis.

C A P. XVIII.

An act to continue two several acts therein mentioned; one for encouraging the growth of coffee in his Majesty's plantations in America, and the other for the better securing and encouraging the trade of his Majesty's sugar colonies in America.

WHEREAS the laws herein after-mentioned are found to be very useful and beneficial to the publick, and are so near expiring, that it is fit they should now be continued; be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That an act, passed in the fifth year of his present Majesty's reign, intituled, *An act for encouraging the growth of coffee in his Majesty's plantations in America*, which was to be in force from the twenty fifth day of March, one thousand seven hundred and thirty five, to the twenty fifth day of March, one thousand seven hundred and thirty nine, and from thence to the end of the then next session of parliament, shall be, and the same is hereby continued from the time therein limited for the expiration thereof, for the term of seven years, and from thence to the end of the then next session of parliament.

Preamble.

The act 5 Geo. 2. c. 24. relating to coffee, continued for 7 years. Further continued by 25 Geo. 2. c. 35.

II. And be it further enacted by the authority aforesaid, That an act, made in the sixth year of his present Majesty's reign, intituled, *An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America*, which was to be in force from the twenty fourth day of June, one thousand seven hundred and thirty three, for the space of five years, and to the end of the then next session of parliament, shall be, and the same is hereby

The act 6 Geo. 2. c. 13. relating to sugar, continued for 7 years. Further continued by 26 Geo. 2. c. 32.

hereby continued from the time therein limited for the expiration thereof, for the further term of seven years, and from thence to the end of the then next session of parliament.

Anno duodecimo

GEORGE II. Regis.

C A P. V.

An act to continue the duties for encouragement of the coinage of money.

May it please your most excellent Majesty,

Preamble, reciting the former acts for the encouragement of coinage, 18 Car. 2. c. 5.

WHEREAS great benefit and advantage did accrue to England by one act of parliament passed in the eighteenth year of the reign of his majesty King Charles the Second, intituled, An act for encouraging of coinage, and continued by another act made in the twenty fifth year of the reign of his said majesty King Charles, intituled, An act for continuing a former act concerning coinage; both which said acts were revived by an act made in the first year of the reign of his majesty King James the Second, and were continued by an act made in the fourth year of the reign of King William and Queen Mary of glorious memory, and were further continued by an act made in twelfth year of the reign of the said late King William, and were further continued by an act made in the seventh year of the reign of her late majesty Queen Anne of blessed memory, and then extended to Scotland, and were further continued by act made in the first year of the reign of his late majesty King George the First of glorious memory, to be in force for seven years, from the first day of March, one thousand seven hundred and fifteen, and until the end of the first session of parliament then next following; and were further continued by another act made in the ninth year of his said late Majesty's reign for seven years, from the first day of March, one thousand seven hundred and twenty three, and until the end of the first session of parliament then next following; and were further continued by another act made in the fourth year of the reign of his present Majesty, for seven years, from the first day of March, one thousand seven hundred and thirty, and until the end of the first session of parliament then next following: so that unless the said act be continued, the encouragement given thereby will cease, and this kingdom be deprived for the future of so great a good as it hath for many years last past enjoyed; now we your Majesty's most dutiful and loyal subjects the commons of Great Britain in parliament assembled, do give and grant unto your Majesty the rates, duties, and impositions herein after-mentioned, for and during the term and time herein after expressed, and do humbly pray, that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That such and the like rates, duties, and impositions, as by the said act of the eighteenth year of King Charles the Second were granted, and by the said subsequent acts were continued, for and upon the importation of wines, vinegar, cyder, and beer, during the respective terms and times therein mentioned, shall be further continued, and be paid and payable to his Majesty; his heirs and successors, for and upon all wines, vinegar, cyder, and beer, which shall be imported or brought into Great Britain within or during the space of seven years to commence from the first day of March, one thousand seven hundred and thirty eight, and until the end of the first session of parliament then next following, and no longer; and that all the said former acts, and all other acts of parliament concerning coinage, and every of them, and every clause, article,

Coinage duties continued for 7 years. Continued by 27 Geo. 2. c. 11.

article, and sentence in them or any of them contained, now being in force, shall be and are by virtue of this act continued, and shall be in force, and be duly put in execution for and during all such time and term as are before-mentioned, as fully and effectually as if the same were particularly repeated and re-enacted in the body of this present act; any former law, statute, provision, matter, or thing whatsoever to the contrary notwithstanding.

II. And to the end the importers of gold and silver into the mints of *England* and *Scotland* respectively may not be discouraged by any deficiency of the revenue by this act settled for defraying the coinage thereof; be it further enacted by the authority aforesaid; That it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them now being, or the lord high treasurer, or any three or more of the commissioners of the treasury for the time being, and they are hereby impowered and directed, out of the monies arising by this act, or out of any other publick supplies granted or to be granted by parliament, to cause so much money to be applied as shall be necessary for defraying the expences of the said mints of *England* and *Scotland* respectively, by way of imprest, and upon account for that service; so as the same, together with the coinage duties arising by this act, do not exceed in any one year the sum of fifteen thousand pounds; and so as the said monies be issued out of the exchequer of *Great Britain* to the master of the mint in *England*, and the master of the mint in *Scotland* respectively, for the said purposes.

Treasury to
issue out mo-
nies for de-
fraying the
expences of
the mints,

not exceeding
15,000l. per
annum.

Anno duodecimo

GEORGE II. Regis.

C A P. XXI.

An act for taking off the duties upon woollen and bay yarn imported from *Ireland* to *England*, and for the more effectual preventing the exportation of wool from *Great Britain*, and of wool, and wool manufactured, from *Ireland* to foreign parts.

Most gracious Sovereign,

WHEREAS in the book of rates annexed to the act of tonnage and poundage, made in the twelfth year of the reign of King Charles the Second, a particular rate of three pounds, six shillings and eight pence, for every hundred weight, containing one hundred and twelve pounds, was fixed upon woollen or bay yarn imported; according to which rate a subsidy of twelve pence in the pound was thereby payable to his Majesty: and whereas according to the said rate a farther subsidy of poundage of twelve pence in the pound on woollen or bay yarn was granted to your Majesty for your life (which God long preserve) by an act made in the first year of your reign: and whereas by an act made in the second year of her late majesty Queen Anne, another subsidy was granted on the importation of woollen or bay yarn in proportion to the said rate, commonly called, The one third subsidy; and by an act passed in the third year of her said late Majesty, another subsidy was granted on the importation of woollen or bay yarn, commonly called, The two third subsidy; all which acts, which granted the said several subsidies commonly called, The old subsidy, One third subsidy, and Two thirds subsidy (except the act for the said further subsidy; which is granted to your Majesty during your life) are by several subsequent acts of parliament continued for ever, subject to redemption by parliament: and whereas the taking off the duties upon woollen or bay yarn imported from *Ireland*, may be a means to prevent the exporting wool

Preamble:

Duties on
woollen or
bay yarn from
Ireland taken
off.

Treasury to
make an ac-
count of the
said duties for
the last 7 years,

the medium
whereof to be
charged an-
nually on the
aggregate
fund.

Proviso.

Ports of ex-
portation of
wool in Ire-
land,

wool and woollen manufactures from Ireland to foreign parts, and may be of use to the manufactures of Great Britain: we your Majesty's most dutiful and loyal subjects the commons of Great Britain in parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of May, in the year of our Lord one thousand seven hundred and forty, the said several subsidies payable to your Majesty, your heirs and successors, by any law now in force, upon woollen or bay yarn imported from Ireland after that time shall cease and determine, and be no longer payable.

II. And to the end that his sacred Majesty, nor any of the publick creditors, or other person or persons, bodies politick or corporate, who are intituled to any part, share or interest in the monies arising by the said duties on bay yarn and woollen yarn imported into this kingdom from the kingdom of Ireland, as aforesaid, may suffer by the ceasing and determining thereof; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of his Majesty's treasury now being, or the high treasurer or any three or more of the commissioners of the treasury for the time being, and they are hereby enjoined and required, on or before the twenty fifth day of December, in the year of our Lord one thousand seven hundred and thirty nine, to cause an account to be made up and stated of the monies which shall have arisen by the said duties on bay yarn and woollen yarn for seven years last past.

III. And it is hereby further enacted, That the medium of the monies which have arisen by the said duties within the said seven years, shall be a certain annual sum to be charged on the fund called the *Aggregate Fund*; and being so charged, shall from time to time be issued, paid, distributed and applied to make good to his Majesty, during his natural life (which God long preserve) and to the several publick creditors, or other person or persons, bodies politick or corporate, having interest or security in the monies arising by the said duties on bay yarn and woollen yarn, the like parts, shares or proportions out of the said annual sum, as the monies arising by the said duties on bay yarn and woollen yarn would have been appropriated and applied, in case the said duties had been continued, and not been determined by this act.

IV. Provided nevertheless, That nothing in this act contained shall extend, or be construed to extend to take off, or cause to cease and determine the duties upon worsted yarn, being of two or more threads twisted or thrown, or cruel, imported into *Great Britain* from the kingdom of Ireland.

V. And whereas notwithstanding the several laws made to prevent the exportation of wool unmanufactured from this kingdom and Ireland to foreign parts, such exportation is notoriously continued: now for the better preventing such exportation of wool from thence, and securing the same to be manufactured within this kingdom; be it further enacted by the authority aforesaid, That all wool, and woollen and bay yarn, wool-fells, shortlings, mortlings, wool-flocks, worsted yarn, cloth, serge, bays, kerseys, says, frises, druggets, cloth-ferges, shalloons, stuffs, and other draperies and woollen manufactures, or mixed with wool or wool-flocks, which shall from time to time be exported from the said kingdom of Ireland, from and after the first day of May, in the year of our Lord one thousand seven hundred and forty, into the ports of this kingdom, hereafter mentioned, shall be shipped off, and entered at the ports of *Dublin, Waterford, Youghall, Kinsale, Cork, Drogheda, New Ross, Newry, Wexford, Wicklow, Sligo, Limerick, Galway, and Dundalk*, in the said kingdom of Ireland, and at or from no other port or place within the said kingdom; nor shall the same be imported into any parts of the kingdom

kingdom of Great Britain, other than the ports of Biddeford, Barnstaple, Minehead, Bridgewater, Bristol, Milford-haven, Chester and Liverpool, in the same manner as if the said ports of Newry, Wexford, Wicklow, Sligo, Limerick, Galway and Dundalk, had been particularly named for exportation of the said goods, in the act passed in the tenth and eleventh year of the reign of the late King William the Third, intituled, *An act to prevent the exportation of wool out of the kingdom of Ireland and England, and for other purposes therein mentioned*; any thing in this or any other act to the contrary thereof in any wise notwithstanding.

and importa-
tion in Eng-
land,
26 Geo. 2.
c. 11.

10 Will. 3.
c. 10.

VI. And the better to prevent the exportation of wool or woollen yarn, and the other species of wool or woollen manufactures before mentioned, from Ireland into foreign parts; be it further enacted by the authority aforesaid, That from and after the twenty fifth day of December, in the year of our Lord one thousand seven hundred and thirty nine, no wool, or any of the said goods, shall be laden or laid on board any ship, vessel, or boat in Ireland, or imported or brought from thence into this kingdom, but in such ships, vessels, or boats, as shall be of the built of Great Britain or Ireland, and which shall be wholly owned and manned by the subjects of this kingdom, or Ireland, and duly registered in such manner and form as herein after mentioned; under the penalty of the forfeiture of the said goods, or the value thereof, as also of the ship, vessel, or boat, in which the same shall be laden or put on board, together with all her guns, ammunition, tackle, apparel and furniture.

Ships how to
be qualified for
loading wool.

VII. And be it further enacted by the authority aforesaid, That from and after the said twenty fifth day of December, one thousand seven hundred and thirty nine, no ship or vessel whatsoever shall be deemed or pass as a ship of the built of Great Britain or Ireland, so as to be qualified to load or take on board in any of the ports of Ireland, herein appointed for that purpose, any wool, woollen or bay yarn, or other species before mentioned, in order to import or bring the same into the ports of Great Britain in this act mentioned and appointed for that purpose, until the person or persons claiming property in such ship or vessel, shall register the same as followeth (that is to say) proof shall be made upon the oath, or affirmation in case the person be a Quaker, of one or more of the owners of such ship or vessel, before the collector and comptroller of his Majesty's customs in such port of Great Britain or Ireland respectively, to which such ship or vessel shall belong; which oath or affirmation the said officers of the customs respectively are hereby authorized to administer in the tenor following; that is to say,

Wool to be
exported in
vessels only of
the built of
Great Britain
or Ireland.

I A. B. do make oath (or, being a Quaker, do solemnly affirm) that the ship of whereof is at present master being built of tons, was built at in the year and that of and of are at present owners thereof; and that no foreigner, directly or indirectly, hath any share, part or interest therein.

a certificate of which oath or affirmation, attested by the collector and comptroller of the customs who administer the same, under their hands and seals, shall, after having been registered by them, be delivered to the master of the ship for the security of her navigation; a duplicate of which register shall be immediately transmitted to the commissioners of his Majesty's customs in the port of London, in order to be entered in the general register, to be there kept by them for this purpose.

VIII. And be it further enacted by the authority aforesaid, That no ship's name registered shall be afterwards changed, without registering such ship again, which is hereby required likewise to be done upon any transfer of property to another port, and delivering up the former certificate to be cancelled, under the same penalties, and in the like method, as is herein before

Ship's name
not to be after-
ed, without
registering the
same again.

and alteration
of property to
be indorsed.

before directed: and that in case any alteration of property in the same port, by the sale of one or more shares in any ship, after registering thereof, such sale shall always be acknowledged by indorsement of the certificate of the register, before two witnesses, in order to prove that the intire property in such ship remains to some of the subjects of Great Britain or Ireland, if any dispute arises concerning the same.

Penalty on
exporting
wool slightly
wrought.

IX. And whereas great quantities of wool have been clandestinely exported under the denomination of coverlids, waddings, and other manufactures made of wool, whereas the same was only wool slightly wrought, or stitched together, and may be reduced to wool again, by which practice the unfair traders have evaded the good laws made to prevent the exportation of wool; for preventing the like practices for the future, be it further enacted by the authority aforesaid, That from and after the said twenty fifth day of December, one thousand seven hundred and thirty nine, no coverlids, waddings, or other manufactures, or pretended manufactures, made of wool slightly stitched, worked, or otherwise put together, so as the same may be reduced to, and made use of as wool again, or matrasles, or beds stuffed with combed wool, or wool fit for combing, shall be exported from Great Britain or Ireland to parts beyond the seas, under the like penalties and forfeitures which are by any law in being inflicted on persons concerned in the exportation of wool.

Wool in what
to be packed
up.

X. And be it further enacted by the authority aforesaid, That from and after the said twenty fifth day of December, one thousand seven hundred and thirty nine, no wool, wool-fells, mortlings, shortlings, wool-flocks, worsted, bay or woollen yarn, shall be packed up in Great Britain or Ireland, in any box, barrel, cask, case, chest, or any other package, but in packs or trusses of leather or canvas commonly called *pack-cloth*; and all such packs or trusses of leather or canvas shall be stamped or marked on the outside thereof with the respective words *Wool* or *yarn*, in large letters, not less than three inches in length, under the penalty and forfeiture of all such wool, or other the goods aforesaid, with the package thereof, and three shillings for every pound weight thereof, to be paid by the owner or packer of such wool or yarn.

No wool to be
exported but
upon notice
given to the
commissioners
of the cus-
toms, &c.

XI. And for preventing any fraudulent transportation of wool, wool-fells, mortlings, shortlings, combed wool, woollen or bay yarn, worsted yarn, cruels, or wool slightly manufactured, under pretence of carrying the same coast-wise in Great Britain or Ireland, be it further enacted by the authority aforesaid, That no wool, wool-fells, mortlings, shortlings, combed wool, woollen or bay yarn, worsted yarn, cruel, or wool slightly manufactured as aforesaid, shall, from and after the said twenty fifth day of December, one thousand seven hundred and thirty nine, be put or laden on board any ship, vessel, or boat, bound to parts beyond the seas, or shall be carried or laden in order to be carried in any ship, vessel, bottom, or boat coastwise, or from one port of Great Britain or Ireland to another, unless notice be first given to the commissioners or chief managers of the customs, or to the customer or collector and comptroller of the port from which the same is intended to be sent or exported, of the quantity, quality, and package, together with the marks and numbers thereof, with the name of the ship and master or commander on which the said goods are to be laden, as likewise the name or names of the owner or owners of the said goods, and the place of his or their abode or habitation, and the place and port into which the same are intended to be imported, and to whom consigned; and unless bond be first entered into to the use of his Majesty, his heirs and successors, with one or more sufficient securities, in treble the value of the goods so intended to be carried coastwise, that the same shall (the danger of the seas excepted) be landed accordingly; due notice whereof shall be forthwith transmitted by the customer or collector and comptroller of the port, from whence the same shall be exported, to the customer or collector and comptroller of the port into which the same is intended

Security for
the landing it,

intended to be imported, and entry made, in the manner required by this or any other act; and unless a licence be also first taken under the hands of the commissioners or chief managers of the customs for the time being, or any three of them; or from the customer or collector and comptroller where such bond is given for the landing and carrying thereof, as aforesaid; which licence they are hereby required to grant without any fee or reward, or any other charge to the person demanding the same; any law, statute, or usage to the contrary in any wise notwithstanding: and all such bonds so entered into for the carrying such goods coastwise in *Great Britain* or *Ireland*, shall not be discharged, but by producing a certificate under the hand and seal of the customer or collector and comptroller of the port or place in *Great Britain* or *Ireland* where such goods were landed, setting forth the quantity, quality, and package, together with the marks and numbers thereof, with the name of the ship and master out of which such goods were landed; and that all such bonds as shall remain undischarged by such certificate after six months, shall be transmitted to the commissioners of the customs in *Great Britain*, or the commissioners of the revenue in *Ireland*, who are hereby required to put them in suit immediately: and if any wool, wool-fells, mortlings, shortlings, combed wool, woollen or bay yarn, worsted yarn, cruels, or wool slightly manufactured, shall be carried or laden on board any ship, vessel, bottom, or boat; in order to be carried coastwise, or from one port to another port, before such bond entered into, and such licence taken out as aforesaid, and before all the directions of this and every other act made to prevent the transportation of any of the goods aforesaid shall be fully and duly complied with, so far as the same relate to the exporter or proprietor of such goods; or, if any of the said goods shall be laden on board any ship, vessel, or boat, bound to parts beyond the seas; then all such goods as shall be so carried and laden, or the value thereof, shall be forfeited and lost, together with the ship, vessel, bottom, or boat, on which such goods shall be so laden or put on board, with all her guns, ammunition, tackle, apparel, and furniture.

and a licence taken.

Bonds not to be discharged but upon producing a certificate.

Forfeiture on default.

XII. Provided nevertheless, That nothing herein contained shall extend, or be construed to extend, to alter or lessen any other security now required by law for goods carried coastwise, or to repeal or make void any law now in force in *Great Britain* or *Ireland* made to prevent the exportation of wool, or any the goods or commodities aforesaid.

No other security hereby lessened, or law avoided.

XIII. And for the better preventing frauds that may be practised in the collusive landing any wool or woollen yarn from *Ireland*, or in the shipping or landing any of the said goods carried coastwise, be it further enacted by the authority aforesaid, That from and after the said twenty fifth day of *December*, one thousand seven hundred and thirty nine, none of the said goods imported into this kingdom from *Ireland*, nor any of the said goods carried coastwise within this kingdom or *Ireland*, shall be landed or shipped, but in the presence of the proper officers appointed to attend the same, nor at any other place or places, than the lawful quays set out in the manner prescribed by the act of frauds, passed in the fourteenth year of King *Charles* the Second, for *England*, *Wales*, and *Berwick* upon *Tweed*, and by the act passed in the sixth year of the reign of her late majesty Queen *Anne*, for settling a court of *Exchequer* in *Scotland*, for that part of the united kingdom, without special sufferance and leave had from the commissioners and officers of the customs, or at such quays in *Ireland*, as are or shall be appointed according to the laws of that kingdom, on pain of forfeiting the said goods, or the value thereof, and three shillings for every pound weight of such goods, to be paid by the owner or proprietor thereof, or any person concerned in such unlawful shipping or landing, to be prosecuted and recovered as hereafter is directed; any law, custom, or usage to the contrary notwithstanding.

Wool before whom, and where to be landed.

13 & 14 Car. 2. c. 11.

6 Ann. c. 26.

None but officers to enter informations of seizures;

to be prosecuted in the attorney general's or their names, only.

This act not to take away the power of the King's guard-ships,

10 & 11 Will.
3. c. 10.

5 Geo. 2. c. 21.

Penalties for collusive seizures, on officer,

and owner,

to go to the informer.

XIV. And in order to prevent any fraudulent practices by officers or other persons in making collusive seizures, or by entering informations, and making private or secret agreements, whereby may be evaded any of the forfeitures or penalties inflicted by law to prevent the transporting out of this kingdom any wool, wool-fells, wool-flocks, mortlings, shortlings, worsted, bay or woollen yarn, fullers-earth, fulling-clay, tobacco-pipe-clay, or any other scouring clay or earth, or to prevent the illegal transporting out of *Ireland* any of the said goods, or of cloth, serge, bays, kerseys, says, frizes, druggets, cloth-serges, shalloons, or any other drapery stuffs, or woollen manufactures whatsoever, made up or mixed with wool or wool-flocks; be it further enacted by the authority aforesaid, That it shall not be lawful for any person or persons whatsoever, other than the officers of some or one of the revenues of customs or excise or salt-duties, to enter any information of seizure of any wool, wool-fells, or other species of goods before enumerated, as forfeited by virtue of this or any other act; nor shall it be lawful for any person or persons whatsoever, to enter, or cause or procure to be entered, filed, or prosecuted, any information or informations against any person or persons for the recovery of any penalty or forfeiture aforesaid, unless such information or informations be filed and prosecuted in the name of his Majesty's attorney general, or in the name or names of some officer or officers of some or one of the aforesaid revenues of customs, excise, or salt-duties in *Great Britain* or *Ireland*; and if any information of seizure of any of the goods before mentioned shall be made or prosecuted by any person or persons whatsoever, other than in the name of the attorney-general, or in the name of some officer of his Majesty's revenue as aforesaid; the same and all the proceedings thereupon had, are hereby declared to be null and void; as is also every other information or informations, with all the proceedings thereon, which shall be filed or entered for any of the penalties aforesaid, in the name or names of any other person or persons than as herein before-mentioned; any law, or custom to the contrary notwithstanding.

XV. Provided nevertheless, That nothing in this act contained, shall extend, or be construed to extend, to take away the power given to the commanders and officers of his Majesty's ships of war, or the armed sloops appointed or to be appointed by the lords commissioners of the admiralty, or the lord high admiral for the time being, to guard against the transportation of wool out of the kingdom of *Great Britain* or *Ireland*, pursuant to an act made in the tenth and eleventh year of King *William* the Third, intituled, *An act to prevent the exportation of wool out of the kingdoms of Ireland and England, and for the encouragement of the woollen manufactures of the kingdom of England*; and another act passed in the fifth year of his present Majesty's reign, intituled, *An additional act for encouragement of the woollen manufactures of this kingdom, by the more effectual preventing the unlawful exportation of the woollen manufactures of the kingdom of Ireland to foreign parts*, or by any other act.

XVI. And be it further enacted by the authority aforesaid, That if any officer of the revenue shall directly or indirectly make any collusive seizure or information of any of the said goods, or any fraudulent or collusive agreement whatsoever, whereby the owner or claimer thereof, their agents or servants, may avoid the forfeitures and penalties, or any part thereof, incurred by this or any other act made to prevent the transportation of wool, or any of the other species of goods before mentioned; he shall, for such offence, forfeit the sum of two hundred pounds, and also be rendered incapable of serving his Majesty in any office or employment in the revenue; and also the exporters, importers, and owners of the goods so collusively seized, or with whom such collusive agreement shall be made, shall forfeit treble the value thereof; and all such penalties and forfeitures shall be to the use of him or them who shall inform or sue for the same, by action of debt, bill,

bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of *Exchequer* in *Scotland*, or in any of his Majesty's courts of record at *Dublin*; wherein no essoin, protection, or wager of law, or any more than one imparlance shall be allowed.

XVII. Provided nevertheless, That any person whatsoever concerned in any such collusive or fraudulent seizure or agreement, who shall first discover such his offence to the commissioners of the customs in *England* or *Scotland* for the time being, or the commissioners of the revenue in *Ireland*, for the time being respectively, shall be clearly acquitted and discharged thereof, provided he make such discovery within the space of three months after the offence shall have been committed, and so as any one or more of his accomplices therein be convicted thereof; and if such person first making such discovery as aforesaid, within the time aforesaid, be not an officer of the revenue, or owner of the goods, he shall, as a further encouragement for making such discovery, have and receive to his own use and benefit the whole money which on the conviction or convictions of such offender or offenders shall be recovered from him, her, or them, and be levied on his, her, or their estate or effects, the charges of prosecution being first thereout deducted.

Encouragement to offenders to discover their accomplices.

XVIII. And be it further enacted, That all actions, suits, and informations, to be had and commenced upon this, or any other acts for preventing the exportation of wool, wool-fells, wool-flocks, mortlings, shortlings, worsted, bay, or woollen yarn, cruels, or wool slightly manufactured, or matresses, or beds stuffed with combed wool, or wool fit for combing, fullers-earth, fulling-clay, tobacco-pipe-clay, or any other scowring earth or clay from *Great Britain* or *Ireland*; or for preventing the exportation from *Ireland* into foreign parts, of cloth, serges, bays, kerseys, frizes, druggets, shalloons, stuffs, cloth-serges, or any other drapery made of or mixed with wool manufactured in *Ireland*, may be entered and prosecuted (except where it is in this act otherwise directed) in any of his Majesty's courts of record at *Westminster*, or in the court of *Exchequer* in *Scotland*, or at the quarter sessions of the peace, or before any two justices of the peace for any county, city, or place in this kingdom, in a summary way, at the election of the seizer or informer, or by any law relating to the revenue of *Ireland*, in that kingdom; wherein no essoin, protection, or wager of law shall be allowed, or any more than one imparlance; and if the property thereof be claimed by any person or persons, in such case the *onus probandi* shall lie upon the owner or claimer thereof, and not on the officer or seizer; any thing in this or any other act contained to the contrary notwithstanding.

Informations and actions where to be entered and prosecuted.

Onus probandi to lie upon the owner.

XIX. And be it further enacted by the authority aforesaid, That all the forfeitures and penalties before in this act mentioned and appointed, except where the same is otherwise directed by this act, shall be to the use of such person or persons as shall seize, inform, or sue for the same, in the manner herein before directed.

XX. And be it further enacted by the authority aforesaid, That on the condemnation of any wool, or any other of the species of goods before enumerated, the said respective commissioners shall and may cause all such goods to be publickly sold to the best bidder, at such places as the said commissioners shall think proper; any law, custom, or usage to the contrary in any wise notwithstanding, and out of the produce of such sale, they shall cause to be paid all charges of condemnation and sale, and the remainder to such person or persons who shall seize, inform, or sue for the same as aforesaid.

XXI. Provided always, and be it declared and enacted by the authority aforesaid, In case any officer of the customs, excise, or salt-duty, shall receive any information from any other person or persons, whereby any seizure of the said goods shall be made, or any prosecution shall be commenced and carried on to effect; such person or persons shall have and receive to his own benefit one half of what shall be recovered, levied, and received by any such officer,

Officer making seizure upon information, the informer to have half.

officer, as a reward for his information or discovery; any thing herein contained to the contrary notwithstanding.

Provision
where the of-
fender is una-
ble to pay the
3s. penalty.

XXII. And be it further enacted and declared by the authority aforesaid, That if any person or persons, offender or offenders, shall, by conviction, judgement, or otherwise, become liable to the payment of the penalty of three shillings *per* pound weight, inflicted by this or any former act made to prevent the exportation of wool, for such wool, or other the species before-mentioned, and shall not be of sufficient ability to pay the same, by which means the informer or prosecutor will lose the benefit of such his information and prosecution, then and in such case it shall and may be lawful for the respective commissioners to cause one shilling *per* pound weight for all such of the said goods, for which such offender or offenders shall be convicted, to be paid by the receiver general of the revenue under the management of the respective commissioners, out of any publick money in his hands; and the money paid by any receiver general, cashier, or other officer as aforesaid, shall be accepted of and allowed in his accounts, as so much money paid to his Majesty; and every such officer is and shall be hereby discharged thereof accordingly; any law, custom, or usage to the contrary notwithstanding.

Encourage-
ment to mas-
ters or mari-
ners of ships,
employed in
clandestine
exporting of
wool, to make
discovery
thereof.

XXIII. Provided always, and be it further enacted by the authority aforesaid, That from and after the twenty fifth day of *December*, one thousand seven hundred and thirty nine, if the master of any ship or vessel employed in the clandestine exporting to parts beyond the seas, from *Great Britain* or *Ireland*, any wool, wool-fells, wool-flocks, mortlings, shortlings, worsted, bay or woollen yarn, cruels, or wool slightly manufactured, or mattresses, or beds-stuff with combed wool, or wool fit for combing, or any fullers-earth, fulling-clay, tobacco-pipe-clay, or any other scouring earth or clay, or in the clandestine importing from *Ireland* any woollen cloth, serges, bays, kerseys, says, frizes, druggets, cloth-serges, shallons, or any other drapery stuffs, or woollen manufacture, made and manufactured in *Ireland*; or if the mate or any of the mariners of such ship or vessel shall give an account in six months after such shipping or exporting any of the goods before-mentioned, to the commissioners of the customs in *England* or *Scotland*, or to the commissioners of the revenues in *Ireland* respectively, of the name of the ship or vessel, and the species and quantities of such goods so clandestinely exported or shipped for exportation to parts beyond the seas, together with the name of the owner or owners, exporter or exporters of such goods, or the name of the person or persons who act in his or their aid and assistance, so as he or they may be prosecuted and convicted for such his or their offence or offences committed against this or any other act made to prevent the illegal exportation of wool, or any the species or goods before-mentioned; such master, mate, or mariner, shall not only be indemnified for so doing, but shall be clearly acquitted and discharged from any the pains, penalties, and forfeitures, he or they are by law subject to for such his or their offence or offences; and shall also have and receive three fourth parts of the penalties or forfeitures, clear of charges, that shall be recovered and received by means of such their discovery; which the respective commissioners aforesaid, are to cause to be paid and distributed in such manner and proportion as they shall think proper, and the other fourth part to his Majesty, his heirs and successors, after deducting the charges of prosecution and condemnation; any law, custom, or usage to the contrary notwithstanding.

Persons quali-
fied to put this
act in execu-
tion.

XXIV. And to prevent any dispute relating to the authority of any person or persons acting as an officer or as officers of the customs, excise, or salt-duties in *Great Britain* or *Ireland*, for the putting in execution this act, or any other act or acts of parliament relating to those revenues, or made against the transportation of wool; be it further enacted by the authority aforesaid, That every person, who by deputation, commission, or other instrument,

instrument, under the hands and seals of the commissioners of the customs, excise, or salt, in *Great Britain* or *Ireland* respectively, shall be appointed to act as an officer or servant under them, for putting this or any of the said acts in execution, shall be esteemed an officer of the customs, excise, or salt respectively, to all intents and purposes in the law whatsoever.

XXV. And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall offer or promise to give any bribe, recompence, or reward whatsoever, to any officer or officers of the customs, excise, or salt in *Great Britain* or *Ireland*, to connive at or permit the transportation or the concealment of any wool, wool-flocks, wool-fells, mortlings, shortlings, yarn made of wool, cruels, or wool slightly manufactured, or mattresses, or beds stuffed with combed wool, or wool fit for combing, fullers-earth, fullers-clay, and tobacco-pipe-clay, or any other scouring earth or clay; or to the removing thereof, contrary to this or any other act made against the transportation thereof; or to do, conceal, or connive, at any other act, whereby any of the provisions made by this or any other law as aforesaid may be evaded or broken; every such person and persons shall for every such offence (whether the same offer, proposal, or promise be accepted, or performed or not) forfeit the sum of three hundred pounds, to be recovered and applied to the use of him or them who shall inform or sue for the same by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of *exchequer* in *Scotland*, or in any of his Majesty's courts of record at *Dublin*; wherein no essoin, protection, or wager of law, or any more than one imparlance shall be allowed.

300l. penalty on offering to bribe an officer.

XXVI. And for the more effectual putting this act in execution, be it further enacted by the authority aforesaid, That if any officer or officers of the customs, excise, or salt, or any other person or persons that shall act in aid or assistance of any officer or officers of the customs, excise, or salt, in putting this act in execution, shall be hindered, opposed, obstructed, molested, wounded, or beaten, in seizing any wool, wool-fells, wool-flocks, mortlings, shortlings, woollen or bay yarn, or any other species of goods before enumerated, by any person or persons whatsoever, either in the day or night, by land or water; the person or persons that shall so hinder, oppose, obstruct, molest, wound, or beat any such officer or officers, or any person or persons who shall act in his or their aid or assistance in the making such seizures as aforesaid; or any other persons or persons whatsoever, being armed with offensive arms or weapons, or wearing any vizard, mask, or other disguise, who shall rescue, or attempt to rescue any wool, or other the goods aforesaid, which shall be seized by any officer or officers of the customs, excise, or salt; every such person or persons that shall be convicted of any of the said offences, shall, by order of the court before whom such offender or offenders shall be convicted, be transported to some of his Majesty's colonies and plantations in *America*, for such term as such court shall think fit, not exceeding seven years, in the same manner as by an act made in the fourth year of the reign of his late majesty King *George* the First, of glorious memory, intituled, *An act for the further preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wool; and for declaring the law upon some points relating to pirates;* and by one other act made in the sixth year of the reign of his late Majesty, intituled, *An act for the preventing robbery and other felonies, and for the more effectual transportation of felons*, the offenders therein mentioned are to be transported to the said colonies and plantations; and if any such offender or offenders shall return into *Great Britain* or *Ireland*, before the expiration of the time for which such person shall be transported, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony, without benefit of clergy.

Persons opposing officers in their duty, deemed felons.

4 Geo. 1. c. 11.

XXVII. *And whereas by an act passed in the fourth year of his late majesty King George the First, intituled, An act for the further preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wool, and for declaring the law upon some points relating to pirates, it is enabled, That if any person or persons shall be in prison for want of sufficient bail, for unlawful exportation of wool or wool-fells, and shall refuse to appear or plead to a declaration or information to be delivered to such person or persons, or to the gaoler, keeper, or turnkey of the prison, at the said prison, for the said offence, by the space of one term, judgment shall be entered against him by default; and in case judgment shall be obtained against any such person or persons by default, verdict, or otherwise, and such person or persons shall not pay the sum recovered against him or them for the said offence within the space of three months after entering up of such judgment, the court before whom such judgment shall be obtained, shall by order of court cause such offender or offenders to be transported, in the same manner as felons aforesaid, for the term of seven years; and if such offender or offenders shall return into Great Britain or Ireland, before the expiration of the said seven years, he or they shall suffer as felons, and have execution awarded against them as persons attainted of felony, without benefit of clergy: and whereas the said act extended only to the person or persons who actually exported the wool or wool-fells, but not to their aiders or abettors; be it therefore enacted by the authority aforesaid, That the said act, and every thing therein contained, so far as the same concerns the exporters of wool or wool-fells, shall extend, or be construed to extend to all and every person and persons who act as aiders or abettors to such exporters of wool or wool-fells, as fully, to all intents and purposes, as if the same was repeated and re-enacted in the body of this act.*

Act 4 Geo. I. c. 11. to extend to the abettors of exporters of wool.

Bonds not chargeable with the stamp-duties.

XXVIII. Provided always, and be it further enacted, That all bonds taken or to be taken pursuant to this act, shall not be chargeable with any the duties upon stamp vellum, parchment, or paper; any law or statute made or to be made to the contrary notwithstanding.

500l. penalty on insuring or procuring wool to be landed in foreign parts.

XXIX. *And whereas it is found by experience that great quantities of wool, wool-fells, wool-flocks, mortlings, shortlings, cruels, worsted, woollen and bay yarn, mattrasses, and beds stufed with combed wool, or wool fit for combing, are frequently exported from Great Britain or Ireland in foreign parts, and of woollen manufactures from Ireland into foreign parts, to the great prejudice of the woollen manufacture of this kingdom; which practice hath of late been much increased and promoted by evil-disposed persons, who notwithstanding the laws already made, do undertake as insurers or otherwise, that such goods shall be delivered in parts beyond the seas: for preventing so great a mischief for the future, be it further enacted by the authority aforesaid, That from and after the twenty fifth day of December, one thousand seven hundred and thirty nine, all and every person or persons whatsoever, who by way of insurance or otherwise shall undertake or agree, that any of the goods or merchandizes before-mentioned shall be carried or conveyed to any parts beyond the seas from any port or place whatsoever within this kingdom or Ireland, contrary to the true intent and meaning of this act; or in pursuance of such insurance, undertaking, or agreement, shall deliver or cause or procure to be delivered any of the said goods in any parts beyond the seas, such person or persons, and all and every their aiders, abettors, and assistants, shall, for every such offence, forfeit and lose the sum of five hundred pounds, to the use of the informer or prosecutor, over and above all other forfeitures and penalties to which they are liable by any act now in force.*

The like penalty on the insured.

XXX. And be it further enacted by the authority aforesaid, That all and every person or persons whatsoever, who shall pay, or agree to pay, any sum or sums of money for the insuring, conveying, or exporting out of this kingdom or Ireland, contrary to the true intent and meaning of this act, any of the goods or merchandizes aforesaid; shall, for every such offence, forfeit and lose the sum of five hundred pounds to the use of the informer, or such person or persons as shall sue for the same.

XXXI. And

XXXI. And be it further enacted by the authority aforesaid, That in case the insurer, conveyer, or manager, of or in such fraud; or the person or persons agreeing to insure, convey, or manage therein; do or shall within the space of six months after such transaction or agreement first give notice thereof to the commissioners of the customs in *England* or *Scotland* for the time being, or to the commissioners of the revenue in *Ireland* for the time being, so as the person or persons concerned with him, her, or them, in such offence be convicted thereof; he, she, or they, so first discovering, shall not only be clearly acquitted and discharged of such offence, and from the penalties to which he, she, or they, is or are liable by reason thereof, but shall also have to his, her, and their own use, the whole forfeiture hereby imposed upon the party or parties making such insurance or agreement, after the charges of prosecution are deducted; and shall likewise retain and enjoy to his, her, or their own use the insurance-money or reward given or paid to him, her, or them, by the person or persons concerned with him, her, or them therein; and in case the party or parties insured shall, within the like space of six months first make discovery thereof to the commissioners of the customs in *England* or *Scotland* for the time being, or to the commissioners of the revenue in *Ireland* for the time being, so as the person or persons concerned with him, her, or them in such offence, be convicted thereof; he, she, or they so first discovering, shall recover and receive back such insurance-money or premium, as he, she, or they hath or have paid upon such insurance or agreement; and in case the said insurance-money or premium shall not at the time of such discovery be actually paid, then the person or persons so first discovering, is and are hereby saved harmless, and indemnified from paying the same, or any part thereof; and all and every agreement and agreements entered into for paying such monies, is and are hereby declared to be null and void; and such person or persons so first discovering shall also have to his, her, and their own use the whole forfeiture imposed upon such insurer, conveyer, or manager as aforesaid, after charges of prosecution are deducted; and shall also be clearly acquitted and discharged of the forfeitures hereby imposed upon him, her, or them.

Encouragement to persons insuring and insured, to make discovery.

XXXII. And be it further enacted, That all the said penalties and forfeitures incurred by the persons concerned in the fraudulent and illegal insurances, or agreements to insure, or be insured, as before-mentioned, shall be sued for, prosecuted and recovered in any court of record at *Westminster*, or in the court of *exchequer* in *Scotland* or *Ireland*, by action of debt, bill, plaint, or information, in the name of his Majesty's attorney general, or in the name of any officer of his Majesty's customs, excise, or salt duties; wherein no effoin, protection, or wager of law shall be allowed, or any more than one imparlance.

The said penalties how to be recovered.

XXXIII. And whereas policies of insurance are commonly made on goods and merchandizes, as well as on ships or vessels, wherein the insurer undertakes, in consideration of a premium given him by the assured, to bear all the risques and hazards of the voyage; and it is generally unknown to the insurers what sorts of goods and merchandizes are loaded on board any ship or vessel, whereby it frequently happens that insurances are made on wool or woollen yarn to be carried from Great Britain or Ireland, to foreign parts beyond the seas, or on woollen manufactures to be carried from Ireland to foreign parts beyond the seas, as well as on ships or vessels having on board such wool or woollen yarn, or woollen manufactures from Ireland: and whereas the discouraging all such insurances may be a means to prevent the fraudulent exportation of wool and woollen yarn, and woollen manufactures from Ireland; be it therefore further enacted by the authority aforesaid, That all policies of insurance which, from and after the twenty fifth day of *December*, one thousand seven hundred and thirty nine, shall be made on goods and merchandizes laden, or to be laden, on any ship or vessel bound from *Great Britain* or *Ireland* to foreign parts beyond the seas, which shall afterwards appear to be wool or woollen yarn, or any other

Insurances on woollen goods void.

other species of wool before-mentioned, or woollen manufactures from Ireland, and all policies of insurance, which, from and after the twenty fifth day of December, one thousand seven hundred and thirty nine, shall be made on any ship or vessel bound from Great Britain or Ireland to foreign parts beyond the seas, which shall have on board any wool or woollen yarn or any other species of wool before-mentioned, or woollen manufactures from Ireland, shall be deemed and taken to be null and void, notwithstanding any words or agreement whatsoever, which shall be inserted in any such policy of insurance; and nothing shall be recovered by the assured in either case from the insurer for loss or damage, or for the premium which shall have been given as the consideration for insuring such goods and merchandizes, ship or vessel; any law, custom, or usage to the contrary notwithstanding.

General Issue.

XXXIV. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced against any person or persons, for any thing done in pursuance of this act; the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance, and by the authority of this act; and if it shall appear so to have been done, the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action after the defendant or defendants shall have appeared; or if judgment shall be given upon any verdict or demurrer against the plaintiff; the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as any defendant or defendants have in other cases by law.

Treble costs.

Anno duodecimo

GEORGE II. Regis.

C A P. XXII.

An act to rectify a mistake in an act made in the sixth year of the reign of his late majesty King George, for preventing frauds and abuses in the publick revenues of excise, customs, stamp duties, post-office, and house-money, relating to the condition of bonds taken from masters of ships; and to indemnify persons who have acted under the said mistake; and also to obviate a doubt which has arisen upon an act made in the seventh year of his said late Majesty's reign, for the further preventing his Majesty's subjects from trading to the East Indies under foreign commissions; and for encouraging and further securing the lawful trade thereto, with regard to prosecutions in Ireland in a summary way, for the fraudulent importation of East India goods into that kingdom.

Preamble, reciting the act
6 Geo. I. c. 21.

WHEREAS in the record of an act passed in the sixth year of the reign of King George the First, intituled, An act for preventing frauds and abuses in the publick revenues of excise, customs, stamp duties, post-office, and house-money, is a clause which recites, That whereas divers ships and vessels of the burthen of fifty tons, or under, laden with tobacco, brandy, spirits, and other customable or prohibited goods, pretending to be bound for foreign parts, do frequently lie hovering on the coast of Ireland, with intention to run the same privately on shore, as opportunity offers, to the great diminution of his Majesty's revenue, and ruin of fair traders; and ships or vessels of the burthen of fifty tons, or under, do frequently lie hovering on that coast to take in wool not lawfully licensed, to be brought into England, and other staple commodities of Ireland prohibited to be exported; for the better preventing whereof it was declared and enacted by the said act, That from and after the first day of August, one thousand seven hundred and twenty, where any ship or vessel of the burthen of fifty tons, or under, laden with customable or prohibited goods, should be found at anchor,

anchor, or hovering on the coasts of Ireland, within two leagues of the shore, and not proceeding on her voyage, wind and weather permitting, it should and might be lawful to and for any officer or officers of his Majesty's customs of that kingdom, to go on board every such ship or vessel, and to take an account of the lading, and to demand and take security from the master, or other person having or taking the charge or command of such ship or vessel in that voyage, by his own bond, by him to be entered into, unto his Majesty, his heirs and successors, in such sum or sums of money as should be treble the value of such goods then on board, with condition that such ship or vessel, as soon as wind and weather, and the state and condition of such ship or vessel did permit, should and would proceed regularly on such voyage, and should not land such goods (except wool lawfully licensed as aforesaid) in and at some foreign port or ports; and if such master or other person having or taking the charge or command of such ship or vessel should upon such demand refuse to enter into such bond, or having entered into such bond, should not depart or proceed regularly on such voyage, as soon as wind and weather and the state and condition of such ship or vessel should permit, unless otherwise suffered to make a longer stay by the collector, or other principal officer in his absence, of such port where such ship or vessel should be, not exceeding twenty days; then and in either of the said cases all the goods so on board such ship or vessel should and might by any officer or officers of the customs, by direction of the collector or other principal officer as aforesaid, be taken out of and from such ship or vessel, and forthwith brought on shore and secured, and in case the said goods were customable, the customs and other duties should be paid for the same; and as concerning wool or any prohibited goods, or other goods liable to forfeiture, which might be found on board such ships or vessels at the time of their unlading, as aforesaid, the same are thereby declared to be subject to forfeiture, and the officers of the customs should and might prosecute the same, as also the ship or vessel, in case she should be liable to condemnation: and whereas there appears to be a mistake in the said recited clause in the act aforesaid, by the word [not] being inserted in the record thereof, between the word [shall] and the word [land] contrary to the meaning and intention of the said act; now for remedying the said mistake, be it enacted and declared by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present parliament assembled, and by the authority of the same, That from and after the passing of this act, the herein before mentioned bonds to be entered into by the masters of ships or vessels, or the persons having or taking charge or command thereof according to the direction and provision before recited of the said act, shall be with condition, that such ship or vessel, as soon as wind and weather and the condition of such ship or vessel will permit, shall and will proceed regularly on such voyage, and shall land such goods (except wool lawfully licensed), in and at some foreign port or ports; and if such master or other person having or taking the charge or command of such ship or vessel shall upon such demand refuse to enter into such bond, or having entered into such bond shall not depart or proceed regularly on such voyage as soon as wind and weather and the state and condition of such ship or vessel shall permit, unless otherwise suffered to make a longer stay by the collector, or other principal officer in his absence, of such port where such ship or vessel shall be, not exceeding twenty days; then and in either of the said cases all the goods so on board such ship or vessel, shall and may by any officer or officers of the customs, by direction of the collector or other principal officer as aforesaid, be taken out of and from such ship or vessel, and forthwith brought on shore and secured; and in case the said goods are customable, the customs and other duties shall be paid for the same; and as concerning wool, or any prohibited goods, or other goods liable to forfeiture, which may be found on board such ships or vessels at the time of their unlading as aforesaid, the same are hereby declared to be subject to forfeiture, and the officers of the customs shall and may prosecute the same, as also the ship or vessel, in case she shall be liable to condemnation.

The amendment.

Persons indemnified who have acted according to the intent of the act.

Act 7 Geo. 1.
c. 21.

II. *And whereas some officers of his Majesty's customs in the kingdom of Ireland, and other persons assisting them, may have gone on board, and demanded and taken security from the masters or persons having the charge of such ships or vessels as aforesaid, and have otherwise acted under the said act according to the intention of the said act, though not according to the letter thereof, whereby such officers and persons may be liable to prosecutions for the same: therefore, to indemnify and save harmless such officers and persons, their heirs, executors, and administrators, for taking such securities, and acting as aforesaid; be it enacted by the authority aforesaid, That all such officers and persons as have taken any such securities, or acted as aforesaid, their heirs, executors, and administrators, shall, and each and every of them are hereby respectively acquitted, indemnified, released, and discharged of and from all actions, prosecutions, penalties, forfeitures, outlawries, convictions, and judgments incurred, obtained, had, or to be incurred, obtained, or had, on account, or by reason of the same.*

III. *And whereas by a clause in an act of parliament, made in the seventh year of the reign of his late majesty King George the First, intituled, An act for the further preventing his Majesty's subjects from trading to the East Indies under foreign commissions, and for encouraging and further securing the lawful trade thereto, and for further regulating the pilots of Dover, Deal, and the isle of Thanet; it is amongst other things enacted, That from and after the twenty fourth day of June, one thousand seven hundred and twenty one, no commodity of the growth, product, or manufacture of the East Indies, or other the places in the said act before mentioned, shall be imported or carried into the kingdom of Ireland, the islands of Jersey, Guernsey, Alderney, Sark, or Man, or into any land, island, plantation, colony, territory, or place, to his Majesty, or to the crown of Great Britain belonging, or which shall hereafter belong to his Majesty, his heirs and successors, in Africa or America, but such only as shall be bona fide, and without fraud, laden and shipped in Great Britain, in ships navigated according to the several and respective laws now in being, as to the several places to which the said goods shall be imported or carried, under the penalty of forfeiting all such goods, or the value thereof, together with the ship or vessel in which they shall be imported, with all her guns, tackle, furniture, ammunition, and apparel; and such ship and goods shall and may be seized, and the same, or the value thereof, shall and may be prosecuted in any of his Majesty's courts of record at Westminster, or in Dublin, or in any of his Majesty's courts in such land, island, colony, territory, or place where the offence shall be committed, or in the royal courts of Jersey and Guernsey respectively, by bill, plaint, or information, wherein no essoin, protection, or wager of law shall be allowed, or any more than one imparlance; one moiety of which forfeiture shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them who shall seize or sue for the same; except such offence shall be committed in any of his Majesty's plantations in Africa or America; in which case one third part of the said forfeiture shall be to the use of his Majesty, his heirs and successors, one other third part to the governor of such land, island, colony, or place where the offence shall be committed, and the other third part, to the informer or prosecutor; any law, custom, or usage to the contrary notwithstanding: and if any officer or officers of the customs in the said kingdom of Ireland, or in the lands, islands, colonies, plantations, territories, or places aforesaid, shall willingly or knowingly connive at the fraudulent importation of any such commodities as is before mentioned, contrary to the true meaning of the said last mentioned act; or if any such officer or officers shall take upon him or them to seize any of the said commodities, and shall by fraud or collusion desist or delay the prosecution thereof to condemnation; he or they so conniving, desisting, or delaying, shall forfeit and lose the sum of five hundred pounds, to be sued for and recovered in manner aforesaid; one moiety of which forfeiture to be to the use of his Majesty, his heirs and successors, and the other moiety thereof to him or them who will inform and sue for the same; and such officer or officers shall also for the future be incapable of holding*

any office or employment under his Majesty, his heirs and successors: and whereas a doubt hath arisen, whether by reason of the said last mentioned act the penalties and forfeitures incurred by the laws now in force in the said kingdom of Ireland against running, or intending to run goods into that kingdom, or for landing or carrying the same away without due entry being made thereof, or paying or giving security for the payment of the duties thereout due and payable to his Majesty, can (as to commodities of the growth, production, or manufacture of the East Indies, mentioned in the said recited act) be sued for, and recovered in a summary way, in any other manner than by bill, plaint, or information, in some of his Majesty's courts of record in Dublin; and whereas divers evil-disposed persons have of late been encouraged to run great quantities of India goods into the kingdom of Ireland, which were not laden or shipped in or from any part of Great Britain, whereby the payment of any duty for the same hath been avoided, to the great diminution of his Majesty's revenue in the kingdom of Ireland, contrary to the true intent and meaning of the said act; for remedy whereof, and for obviating and taking away all such doubts, be it further enacted by the authority aforesaid, That the commissioners of excise in the kingdom of Ireland for the time being, or any three of them, or the sub-commissioners of excise for the time being, or the major part of them respectively, in their respective limits and districts in the kingdom of Ireland, shall, from and after the passing of this act, and they are hereby authorized and required to hear and determine all offences against any clause or article contained in any act of parliament now in force in the kingdom of Ireland, made for preventing the running, or intending to run into the said kingdom, any commodity of the growth, product, or manufacture of the East Indies, or other places beyond the Cape of good hope; and the said commissioners and sub-commissioners shall and may, and they are hereby empowered to proceed in a summary way, and hear, determine, and give judgment or sentence thereupon, and order and direct the fines, penalties, and forfeitures, to be recovered and levied, in such or the like manner as they the said commissioners and sub-commissioners are enabled to proceed to hear, determine, give judgment, and levy the fines, penalties, and forfeitures in cases of excise in the kingdom of Ireland by any law, act or acts of parliament, now in force in that kingdom; any thing in the said act passed in the seventh year of the reign of his late majesty King George the First to the contrary notwithstanding.

Commissioners, or sub-commissioners of excise in Ireland, to try offences against any acts for prohibiting the running of India goods, in a summary way.

Anno duodecimo

GEORGE II. Regis.

C A P. XXVI.

An act for the better preventing frauds and abuses in gold and silver wares.

SECT. V. **A**ND be it further enacted by the authority aforesaid, That from and after the said twenty eighth day of May, one thousand seven hundred and thirty nine, no goldsmith, silversmith, or other person whatsoever, making or selling, trading or dealing in gold or silver wares, shall sell, exchange, or expose to sale, within that part of Great Britain called England, any gold or silver vessel, plate, or manufacture of gold or silver whatsoever, made after the said twenty eighth day of May, one thousand seven hundred and thirty nine, or export the same out of this kingdom, until such time as such vessel, plate, or manufacture of gold, (being of the standard of twenty two carraets of fine gold per pound troy) and such vessel, plate, or manufacture of silver, (being of the standard of eleven ounces two-penny weight of fine silver per pound troy) shall be marked

Penalty on selling or exporting gold or silver wares before marked.

marked as followeth ; that is to say, With the mark of the worker or maker thereof, which shall be the first letters of his christian and surname, and with these marks of the said company of goldsmiths in *London*, viz. the leopard's head, the lion passant, and a distinct variable mark or letter to denote the year in which such plate shall be made ; or with the mark of the worker or maker, and with the marks appointed to be used by the assayers at *York, Exeter, Bristol, Chester, Norwich, or Newcastle upon Tyne* ; or plate (being of the standard of eleven ounces ten-penny weight of fine silver *per* pound weight troy) with the mark of the worker or maker thereof, which shall be the first letters of his christian and surname, as aforesaid, and with these marks of the said company, viz. the lion's head erased, the figure of a woman, commonly called *Britannia*, and the said mark or letter to denote the year as aforesaid ; or with the mark of the worker or maker, and the marks of one of the said cities or towns ; upon pain that every such goldsmith, silversmith, and other person, for every such offence shall forfeit and pay the sum of ten pounds, to be recovered and disposed of as herein after is mentioned ; and for default of payment, shall be committed by the court in which judgment shall be given thereon, to the house of correction for the county, city, or liberty, where convicted, there to remain and be kept to hard labour for any time not exceeding the space of six months, or until payment be made of the said forfeiture.

Wares ex-
cepted.

VI. Provided also, and it is hereby declared, That nothing in this act contained shall extend to oblige any of the following wares of gold or silver to be stamped or marked by the said respective companies of goldsmiths, or any of them ; that is to say, rings, collets for rings or other jewels, chains, necklace beads, lockets, hollow or raised buttons, sleeve buttons, thimbles, corral sockets and bells, ferrils, pipe lighters, cranes for bottles, very small book clasps, any stock or garter clasps jointed, very small nutmeg graters, rims of snuff boxes, whereof tops or bottoms are made of shell or stone, sliding pencils, toothpick cases, tweezer cases, pencil cases, needle cases, any philligree work, any sorts of tippings or swages on stone or ivory cases, any mounts, screws, or stoppers to stone or glass bottles, or phials, any small or slight ornaments put to amber or other eggs or urns, any wrought seals or seal with cornelian or other stones set therein, or any gold or silver vessel, plate, or manufacture of gold or silver so richly engraved, carved, or chased, or set with jewels or other stones, as not to admit of an assay to be taken of, or a mark to be struck thereon, without damaging, prejudicing, or defacing the same, or such other things as by reason of the smallness or thinness thereof are not capable of receiving the marks herein before mentioned, or any of them, and not weighing ten penny weight of gold or silver each.

100l. penalty
on forging
stamps.

VIII. And be it further enacted, That from and after the said twenty eighth day of *May*, one thousand seven hundred and thirty nine, if any goldsmith or silversmith, or other person whatsoever, shall cast, forge, or counterfeit, or cause or procure to be cast, forged, or counterfeited, any of the marks or stamps of the said company of goldsmiths in *London*, or any of the marks or stamps appointed to be used for marking wrought plate at *York, Exeter, Bristol, Chester, Norwich, or Newcastle upon Tyne*, or any of them ; or shall cast, forge, or counterfeit, or cause or procure to be cast, forged, or counterfeited, any mark, stamp, or impression, to resemble any mark, stamp, or impression, to be made with any mark or stamp to be used by the said company of goldsmiths in *London*, or by the wardens or assayers at *York, Exeter, Bristol, Chester, Norwich, or Newcastle upon Tyne*, or any of them, in pursuance of this act or any other acts of parliament now in force ; or shall mark or stamp, or cause or procure to be marked or stamped, with any such counterfeit mark or stamp, any wrought plate of gold or silver whatsoever, or any wares of brass, or other base metal silvered or gilt over, and resembling plate of gold or silver ; or shall transpose or remove, or

cause or procure to be transposed or removed, from one piece of wrought plate to another, or to any vessel of such base metal as aforesaid, any of the marks, stamps, or impressions made, or to be made, by or with any of the marks or stamps of the said company of goldsmiths in London, or of the wardens or assayors at York, Exeter, Bristol, Chester, Norwich, or Newcastle upon Tyne, or any of them, used or to be used for the purposes aforesaid, in pursuance of this or any other act of parliament now in force; or shall sell, exchange, or expose to sale, any manufacture of gold or silver, or export the same out of this kingdom, with any such forged or counterfeit mark, stamp, or impression thereon, or any mark, stamp, or impression so transposed or removed from another piece of plate as aforesaid, knowing such mark, stamp, or impression to be forged, counterfeited, or transposed or removed as aforesaid; then such goldsmith, silversmith, or other person, shall, for every or any of the said offences, forfeit and pay the sum of one hundred pounds, to be recovered and disposed of as in this act is mentioned; and for default of payment thereof, or any part thereof, shall be committed by the court in which judgment shall be given thereon to the house of correction for the county, city, or liberty where convicted, there to remain and be kept to hard labour for any time not exceeding the space of two years, or until payment be made of the said forfeiture.

X. And whereas by a clause contained in the said act of the sixth year of the reign of his late majesty King George the First, it is enacted, That any person or persons exporting by way of merchandize for any foreign parts any wrought plate or manufactures of silver charged by the said act with the said duty of six pence per ounce, which was made or marked after the first day of June, one thousand seven hundred and twenty, and giving sufficient security before the shipping thereof for exportation, that such plate or manufactures of silver shall not be re-landed or brought again into Great Britain, and making oath or affirmation that the same was actually made or marked after the said first day of June, one thousand seven hundred and twenty; every such person shall be paid a drawback or allowance of six pence for every ounce of such plate or manufactures of silver so exported, by the collector or receiver, or by the commissioners of the said duty on plate in manner by the said act directed: and whereas by virtue or under colour of the said clause for giving the said drawback or allowance, great frauds and abuses have been committed in the said duty, by frequent exportations of very old silver plate out of this kingdom, not fit for any use but to be melted down, and by drawing back the said duty of six pence per ounce thereupon: now, for the preventing of such frauds and abuses for the future, be it enacted by the authority aforesaid, That from and after the said twenty eighth day of May, one thousand seven hundred and thirty nine, no debenture shall be granted, nor any drawback or allowance whatsoever shall be paid, on the exportation of such plate or manufactures of silver out of this kingdom, in case the same shall have been made seven years or more before the day of the entering of the same for exportation; any thing in the said last mentioned act, or any other act of parliament to the contrary hereof in any wise notwithstanding.

No drawback on the exportation of silver plate above 7 years old.

XXII. And for the better recovery of the several penalties and forfeitures imposed by this act, be it enacted by the authority aforesaid, That the said penalties and forfeitures, and every of them, shall and may be recovered, with full costs of suit, by action, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, in which actions or suits the defendants shall give or put in special bail; and wherein no essoin, protection, or wager of law, nor more than one imparlance shall be allowed; and one moiety of the said penalties and forfeitures, and every of them, shall go to the use of his Majesty, his heirs and successors, and the other moiety to the person who shall sue for the same.

Forfeitures how to be recovered.

XXIII. And be it enacted by the authority aforesaid, That if any action or suit shall be brought or commenced against the said wardens and com-

Limitation of actions.

General issue.

Treble costs.

monalty, or against any of the wardens of the said respective companies, at the cities or places aforesaid, or any of their officers, or any other person or persons, for any thing done in pursuance of this present act, or in relation to the premises, that in every such case the action or suit shall be brought or commenced before the end of the next term after the fact committed, and not afterwards; and shall be laid and brought in the county, city, town, or place, where the assay-office is or shall be kept whose officer or officers shall be complained of, and not elsewhere; and the defendant or defendants in such action or actions, suit or suits to be brought or commenced may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this present act: and if it shall appear so to be done, or if any such action or suit shall be brought after the time before limited for bringing the same, or shall be brought in any other county, city, or place, than as aforesaid, that then and in such case the jury shall find for the defendant or defendants; and upon such verdict, or if the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or actions, or if a verdict shall pass against the plaintiff or plaintiffs, or if upon demurrer judgment shall be given against the plaintiff or plaintiffs; the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as any defendant or defendants hath or have for costs of suit in other cases by law.

Anno duodecimo

GEORGE II. Regis.

C A P. XXX.

An act for granting a liberty to carry sugars, of the growth, produce or manufacture of any of his Majesty's sugar colonies in America, from the said colonies directly to foreign parts, in ships built in Great Britain, and navigated according to law.

12 Car. 2. c. 18.

13 Car. 2. c. 7.

13 Car. 2. c. 7.

WHEREAS by an act made in the twelfth year of the reign of the late King Charles the Second, intituled, An act for encouraging and increasing of shipping and navigation, and another act made in the fifteenth year of the said King, intituled, An act for the encouragement of trade, and another act made in the five and twentieth year of the reign of the said King, intituled, An act for the encouragement of the Greenland and Eastland trade, and for the better securing the plantation trade; which acts have been by subsequent acts since continued, and are now in force, all sugars of the growth or production of the English plantations in America, Asia, or Africa, are obliged to be imported into England, Wales, or Berwick upon Tweed, or to some other of the British plantations in America, under such securities and penalties as other enumerated goods and commodities of the growth, production, or manufacture of the said plantations, are subjected to by the said acts, some or one of them: and whereas his Majesty's sugar colonies in America are of great importance to the trade, navigation and strength of this kingdom: and whereas the planters of the said sugar colonies are unable to improve or carry on the sugar trade on an equal footing with foreign sugar colonies, without some advantages and relief be given them from Great Britain: and whereas it is reasonable to expect, that not only the produce of the said commodity in the said colonies, but also the exportation thereof, would be greatly increased, for the mutual benefit of this kingdom and the said colonies, if notwithstanding the laws relating to navigation and trade to and from the plantations liberty

with excep-
tion.

Extended to all
British ships, by
15 Geo. 2.
c. 33.

nies to foreign parts, that such ship or vessel shall proceed from *Great Britain* to the laid sugar colonies, and shall deliver the said licence to the collector, comptroller, and naval officer there, in case he intends to make use of the liberty granted by such licence, which he shall declare in writing to the collector, comptroller, and naval officer, before he takes any goods on board, and that in such case, no tobacco, molasses, ginger, cotton, wool, indigo, fustick, or other dying-wood, tar, pitch, turpentine, hemp, masts, yards, bowsprits, copper ore, beaver skins, or other furs, of the growth, production, or manufacture of any *British* plantation in *America* shall be taken on board any such ship or vessel, unless it be for the necessary provisions in her voyage; and that such ship or vessel, before she proceeds to any foreign port or place, shall touch at some port in *Great Britain*; and that the master or person having the command of such ship shall deliver to the customer or collector, and comptroller of such port, a true and exact manifest attested upon oath, or if a *Quaker* by affirmation, of the whole lading, mentioning the marks, numbers, package, and contents of all the goods on board; and shall also bring back and produce to them the licence granted for such ship or vessel to carry such sugars to foreign parts, with a certificate indorsed on such licence, or affixed thereto, containing an account of the marks, numbers, package, contents, and sorts of all the sugars laden on board such ship or vessel in the manner directed by this act, as is herein after mentioned; and that when such ship or vessel hath discharged her lading so taken on board in some foreign part (the danger of the seas and enemies excepted) she shall proceed for, and return to, *Great Britain*, within eight months after she shall have delivered her lading in any foreign part, and before she returns to any of his Majesty's plantations in *America*; and that in case such ship or vessel shall take on board any goods or merchandizes before her return to *Great Britain*, all such goods and merchandizes that shall remain on board the said ship on her arrival in *Great Britain*, shall be entered and landed on the return of such ship or vessel to *Great Britain*, in like manner as all other ships and vessels importing goods into this kingdom are obliged to do by the laws of the customs; or otherwise such bond shall be forfeited.

Oath to be taken that the ship belongs to British subjects, before licence given.

III. And it is further enacted by the authority aforesaid, That upon such bond being entered into, and other requisites before mentioned being duly complied with, a licence shall be granted accordingly, giving liberty for that voyage only, to load and carry sugars of the growth and production of his Majesty's sugar colonies to any foreign part, in the manner, and according to the purport and intention of this act: provided nevertheless, That no ship or vessel shall have licence to carry sugar to foreign parts by virtue of this act, unless it shall first appear by oath, or in case of a *Quaker* by affirmation, of the master or person taking charge of such ship or vessel, that the property thereof is in his Majesty's subjects, of which the major part are residing in *Great Britain*, and the residue residing either in *Great Britain*, or in some of his Majesty's sugar colonies in *America*, and not elsewhere; such oath or affirmation to be in the form, and according to the directions herein after mentioned; that is to say,

A. B.

A. B. ^(maketh oath or solemnly declares and affirms) that the ^(ship or vessel) called the ^{The oath.} [name] whereof he this ^(deponent or affirmant) is master, and hath the charge and command for this present voyage to [place bound to] being [describe the built] ^(ship or vessel) of the burthen of [number] tons was built at [place] in the year [time when] and that the said ^(ship or vessel) is wholly owned by the ^(person or persons) whose ^(name or names) and usual ^(place or places) of abode ^(is or are) under-mentioned and subscribed by this deponent or affirmant, that such ^(owner or owners) ^(is or are) his Majesty's British ^(subject or subjects) and that no foreigner directly or indirectly hath any share, part, or interest in the said ^(ship or vessel) to the best of this ^(deponent's or affirmant's) knowledge or belief; and that he this ^(deponent or affirmant) and three fourths of the mariners navigating the said ^(ship or vessel) are his Majesty's British subjects.

IV. And be it further enacted, That in case any ship or vessel, licensed by virtue of this act shall take on board in any of the sugar islands, or in her voyage from thence, any sugars, or other goods, being the property of any other person than some of his Majesty's subjects, and such as shall be shipped and laden on their proper risque and account, to be carried to foreign parts; then all such sugars or other goods so laden on such ship shall be forfeited and lost. ^{Penalty on taking in foreign goods.}

V. And be it further enacted, That before any sugar be laden or put on board any ship or vessel at the said colonies, or any of them, by virtue of the said licence, to be carried to any foreign port in Europe, the master, or other person having or taking charge of such ship or vessel, shall deliver to the collector of the port where such ship is to take in her lading, the said licence signed by the commissioners of the customs, and a certificate of such bond having been given in Great Britain as aforesaid; and shall declare in writing to the collector, whether he intends to load any sugar pursuant to such licence, which shall be done before any goods are laden on board such ship or vessel, otherwise such licence shall be invalid and of no force and virtue; but if it shall be declared as aforesaid, that sugars are intended to be laden and carried to foreign parts, pursuant to such licence, then in order to ascertain the quantity, quality, sort, or denomination of the sugars to be exported in every such ship from the said colonies, or any of them, pursuant to such licence, and the liberty granted by this act, and to prevent the exportation from the said colonies of any goods before enumerated, the merchant or other person intending to export any sugars or other goods not enumerated in such ship or vessel, shall, before the same, or any part thereof, are shipped or put on board, make an entry or entries of such sugars, or other goods not enumerated, in writing, with the collector and comptroller of his Majesty's customs, and the naval officer, expressing the name of the ship and the master, on which such sugars, or other goods not enumerated, are to be laden, and where she lies; and also the places, keys, or wharfs where they are to be laden, or first water-borne in order to be laden; which shall be such only where an officer or officers are or shall be appointed to attend the lading and shipping thereof, or at such places as shall be mentioned in a sufferance or warrant to be taken out from the collector and comptroller for that purpose; and shall thereon take out from the said collector and comptroller ^{Conditions previous to the lading sugars, &c. at the said colonies.}

Penalty on
fraud in the
shipping.

Master to have
a licence and
certificate, be-
fore the vessel
departs ;

a cocquet or warrant accordingly, whereon shall be indorsed by the exporter the marks, numbers, contents, sorts, or proper denomination of such sugars, and shall deliver the cocquet or warrant so endorsed to the searcher or other officer appointed for the examining and shipping thereof, and shall ship or lade such sugars in the presence of such officer or officers, or at such places as shall be mentioned in the said sufferance or warrant, that the proper officer or officers may attend the shipping thereof ; and such officer or officers are hereby impowered to examine the same before they are put on board ; and if upon examining the said sugars, or any goods or package, which shall be shipped, or brought to be shipped as such, by virtue of such cocquet or warrant, either before or after the shipping thereof, the number of casks shall appear to be greater than is endorsed thereon, or if there shall be found any other sugar but such as shall be so endorsed on such cocquet or warrant taken out and delivered as aforesaid, or any of the goods before enumerated, which by law are to be carried from thence only to *Great Britain*, or some of his Majesty's other plantations in *America* ; or if it shall be discovered that any enumerated goods, other than sugar, have been laden or put on board any ship or vessel, having liberty to trade by virtue of this act, or shall be brought to be shipped on board such ship or vessel, or shall be put into any hoy, lighter, bottom, boat, or other vessel, in order to be put on board such ship or vessel, before such entry, or taking out such cocquet or warrant, endorsing and delivering of the same, and not being shipped in the manner aforesaid, but shall be put on board, or attempted to be put on board, contrary to the directions of this act ; all such sugar and other goods so shipped, or brought to be shipped, in any of the cases aforesaid, shall be forfeited and lost, as also the hoy, lighter, bottom, boat, or other vessel or carriage whatsoever employed in shipping, or attempting to ship any enumerated goods, other than sugars, together with the ship or vessel on which such other enumerated goods shall be laden ; and the owner of such sugar, or other goods, shall also forfeit double the value thereof, to be recovered in the court of vice admiralty, held in any of his Majesty's plantations in *America*, or in any other court of record in any of his Majesty's plantations in *America*, at the election of the informer or prosecutor ; one third part to be to the use of his Majesty, his heirs and successors, one third part to the governor of the said colony, and the other one third to the informer or prosecutor ; and before such ship or vessel shall depart from the said colonies with the sugar laden as aforesaid, the master, or other person having or taking charge thereof, shall receive the said licence from the collector and comptroller and naval officer, with a certificate endorsed thereon, or affixed thereto, under their seals of office, containing an account of the marks, numbers, contents, and sorts of each cask of such sugar so shipped on board ; which endorsement or certificate shall be signed by the said collector and comptroller and naval officer ; and the collector and other officers aforesaid, shall make two copies of such licence, endorsements, or certificates ; for all which entries, cocquets, endorsements, and certificates, or copies, no more shall be taken by the said officers than the legal and accustomed fees ; and the master or other person having or taking charge of such ship, shall, before he receives the said licence, attest the said copies under his hand, which are to be left with the collector and comptroller and naval officer ; and the said collector and comptroller are hereby required, as soon as conveniently they can, to transmit one of the said copies of the endorsements or certificates to the commissioners of the customs in *Great Britain* respectively, by whom the licence was granted when the said ship or vessel set sail from *Great Britain* ; and the said master or other person having or taking charge of such ship, shall proceed from the said sugar colonies directly to *Great Britain*, without putting into any other port or place, unless forced by stress of weather, proof whereof shall in such case be made on oath to the satisfaction of the commissioners

Commissioners of the customs in *Great Britain* respectively; and on the return of such ship or vessel to *Great Britain* the said master or other person shall produce and deliver the said licence to the said commissioners of his Majesty's customs respectively, or to the collector and comptroller of the port at which she shall arrive, immediately on such her arrival, with the indorsement made thereon, or certificate annexed thereto, by the collector and comptroller, of the marks, numbers, contents, sorts, or denomination of such sugars laden on board in the said colonies, or any of them, as herein before directed; and shall also deliver a true and exact manifest, expressing the marks and numbers, with the tale and sorts of casks of all his lading, attested upon oath, or if a *Quaker* by affirmation, before the collector and comptroller of such port where he shall arrive, who are hereby impowered to administer the same; and shall also make an entry or entries of the quantities and sorts of all the sugars which were laden on board the said ship at any of the said colonies as aforesaid, and then remaining on board and bound to foreign parts; which entry or entries the customer, or collector and comptroller of such port are to pass, without demanding or receiving any custom or duties for such sugar; mentioning in their accounts, that such entries were passed by virtue of this act; and shall also declare on oath, or if a *Quaker* on his affirmation, to what foreign port or ports he is bound with such lading; then such master, or other person having charge of such ship or vessel shall be at liberty to proceed with all the goods on board mentioned in such manifest, being none of the goods before enumerated, to any foreign port or place whatsoever, without being obliged to land or pay duty for the same as aforesaid, taking with him the said licence, and a certificate thereon or annexed thereto, under the seals of office from the said customer or collector and comptroller, testifying that the said ship or vessel, and the master, or other person having charge thereof, had touched at such port, and had in all respects complied with the directions of this act: but in case any such vessel shall proceed to any foreign part without having first touched at some port in *Great Britain*, and having complied with the several directions of this act, and having the same certified as aforesaid; or in case any goods of the growth, produce, or manufacture of any of the *American* colonies or plantations, enumerated as aforesaid, besides sugars, shall be found on board, or carried by any such ship or vessel to any foreign parts; then the liberty granted by such licence shall cease, and become void and of none effect; and such ship or vessel, and also the master, or other person having or taking charge of such ship or vessel, and all others concerned, shall be liable and subject to all and every the same penalties and forfeitures, as they would have been subject and liable to in case this act had not been made.

to be delivered on her return to *Great Britain*, to the commissioners, or collector of the port.

Oath to be taken,

to be made.

Penalty on going to foreign parts without touching at some port in *Great Britain*.

Officers of the customs impowered to examine suspected ships.

VI. And, in order to discover whether any goods before mentioned, and herein before enumerated, besides sugars, have contrary to this act been taken or laden on board any ship or vessel as shall lade sugars by virtue of such licence, and shall touch at some port of *Great Britain*, in order to proceed to foreign parts; be it further enacted by the authority aforesaid, That if the commissioners of his Majesty's customs in *Great Britain* respectively, or the customer, or collector and comptroller of the port where such ship or vessel shall touch, shall upon information on oath have sufficient cause to suspect that some enumerated goods, other than sugars are on board such ship or vessel, and shall thereupon judge it necessary to take out or unlade the goods from any such ship or vessel, or any part thereof; in such case it shall and may be lawful for any officer or officers of his Majesty's customs, or any person or persons employed by them, to enter and remain on board such ship or vessel, and to unlade the same, or any part thereof, as they shall judge necessary, to enable them to examine any part of such ship or vessel, and all the goods on board, and to detain her so long as shall be necessary for that purpose; and also to open and examine any cabins, lockers, false bulk-

If there be no fraud, officers to reload, and repair damages.

Sugars, &c. may be landed in Great Britain, on paying the duties.

Sugars with a licence may be carried to the southward of Cape Finisterre, without touching at Great Britain;

but to return thither within eight months after landing, with the licence and certificate.

bulk-head, or any concealments, or other places in the sides of such ship or vessel, or any other part thereof, or to open and examine any chest, trunk box, cask, case, or package whatsoever, to discover whether any more or other goods are on board, other than such as are mentioned in the manifest delivered by the master, and to seize and bring on shore all goods or merchandizes not mentioned therein; and all such goods shall be forfeited and lost, and shall and may be prosecuted and divided in the manner hereafter mentioned: provided, that in case no goods be found on board such ship or vessel, but what are mentioned in the manifest delivered by the master, that then the officer or officers who shall land or take any goods out of such ship or vessel, or open any part of such ship or vessel, or unpack any goods, shall reload and repack the same, and repair such damage as shall be done by landing, unloading, or unpacking thereof, without being liable to any other costs or damages for demurrage, or on any other account whatsoever; but if any other goods are found on board, besides such as are mentioned in the master's manifest, (except the necessary provisions of the ship for the voyage) then the master, or other person having charge thereof, shall be at the charge of reloading and repacking all the goods unladen or opened, and of repairing all other damages whatsoever occasioned thereby, or in opening or examining the sides of the ship, or otherwise, in the execution of this act; and the officer or officers concerned shall not be at any expence, or incur or be liable to any costs or damages whatsoever.

VII. And be it further enacted and declared by the authority aforesaid, That if any ship or vessel shall have on board any sugar, for which licence shall have been granted as aforesaid, or any other goods that are not enumerated in the acts before mentioned; and the owner or owners thereof, his or their factor or agent, shall, on the arrival of such ship or vessel in any port of *Great Britain*, be desirous to enter and pay his Majesty's duty, and land the said goods, or any part thereof; he or they shall have liberty so to do; the master of the ship first making a report of his whole lading, with the proper officers of the customs, in like manner as he was required by law to do before the making of this act.

VIII. Provided nevertheless, and be it further enacted and declared by the authority aforesaid, That if the said master, or other person having or taking charge of such ship or vessel, for which a licence shall have been granted as aforesaid, shall on his arrival in any of his Majesty's said sugar colonies have delivered to the collector, comptroller, and naval officer, the said licence, with a certificate of bond being given in *Great Britain* as aforesaid; and shall, before he lades any goods, declare in writing, upon oath, or if a *Quaker* on his affirmation, before them or any two of them, (which oath or affirmation they are hereby impowered to administer, and to indorse the same on the back of such licence, where it shall be attested by them) that the sugars he intends to load pursuant to such licence, are to be carried to some port or ports, place or places, to the southward of *Cape Finisterre*; then the said master or other person may, in case he has in all respects complied with the several directions in this act, proceed thither directly with such ship or vessel and her lading accordingly, taking with him such licence, and oath or affirmation endorsed thereon as aforesaid, together with an account of the marks, numbers, package, contents, and sorts of sugars laden by virtue of such licence, likewise endorsed thereon, or contained in a certificate annexed thereto, in the manner before directed, and may there land the same, without first touching at any port in *Great Britain*; any thing in this act to the contrary notwithstanding: but in such case the master, or other person taking charge of such ship or vessel, shall within eight months after landing the said sugars at such port or place, ports or places, and before such ship or vessel shall go again to any of his Majesty's plantations in *America*, return to some port of *Great Britain*, and on his arrival there deliver his said licence to the commissioners of the customs respectively.

tively, or the customer, or collector, and comptroller of such port, with such oath or affirmation endorsed thereon, and an account of the lading endorsed likewise thereon, or contained in a certificate annexed thereto as aforesaid, together with a certificate from the consul, or two known *British* merchants of good credit residing at the ports or places where such sugars were landed, testifying the landing thereof as aforesaid; and the master, or other person taking charge of such ship or vessel, shall likewise make oath, or if a *Quaker*, make a solemn affirmation before the customer, or collector and comptroller, to the truth of such certificate; and that none of the goods before enumerated, except sugar, were taken on board at any of the said colonies, or landed at the port or place mentioned in the said certificate; and the master, or other person taking charge of such ship or vessel, shall likewise make an entry or entries with such customer, or collector and comptroller, of the quantity and sorts of all the sugars laden on board the said ship or vessel at any of the said colonies as aforesaid, and landed at any port or place to the southward of *Cape Finisterre*; which entry or entries the customer, or collector and comptroller are to pass, without demanding or receiving any custom or duties for the same, mentioning in their accounts that such entries were passed by virtue of this act; and in case the master, or other person taking charge of such ship or vessel, shall neglect or refuse to make an entry or entries of such sugars so landed as aforesaid, with the customer, or collector and comptroller of the port where he shall arrive, on his returning to *Great Britain*; he shall forfeit and lose one hundred pounds, whereof one moiety shall be to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons as will sue for and recover the same.

Oath and entry to be made.

IX. And be it further enacted by the authority aforesaid, That upon the return to *Great Britain* of any ship or vessel which shall, pursuant to the liberty given by this act, carry sugars from his Majesty's sugar colonies to any foreign parts, the master, or other person taking charge of such ship or vessel, shall in either case before mentioned bring back and deliver to the commissioners of the customs respectively, or to the customer, or collector and comptroller of the port in *Great Britain*, where such ship or vessel shall arrive, the said licence, together with a certificate signed and sealed by the consul, or two known *British* merchants of good credit at the port or place where such sugar was landed, certifying the landing thereof, with the number of casks of sugar so landed, and the mark, number, and contents of each cask, with the name of the ship and master; and that they verily believe that no tobacco or other goods before enumerated (except sugar) have been there landed out of such ship or vessel; and upon such licence being returned, with the oath or affirmation of the master, and an account of the lading endorsed thereon or annexed thereto as aforesaid, and also upon such certificate of the consul, or two known *British* merchants of good credit, being produced, and oath or affirmation made as aforesaid, and the several other matters and things required by this act being duly complied with, the bond given before granting such licence shall be discharged and delivered up; any thing in the said bond or in this act contained to the contrary thereof in any wise notwithstanding; otherwise such bond shall be forfeited, and shall and may be prosecuted in the manner directed by this act.

On performing the requisites, bond to be discharged, or otherwise forfeited.

X. And be it further enacted by the authority aforesaid, That in case any such ship or vessel shall, after the unloading such sugars, or any part thereof, take on board any goods or merchandize before her return to *Great Britain*, all such of the said goods and merchandize as shall remain on board at her arrival in *Great Britain*, shall be entered and landed on the return of such ship or vessel to *Great Britain*, and before her departure from thence; and shall be subject to such entries, rules, regulations, prohibitions, penalties, and forfeitures, as the like goods and merchandize imported in any

Ships unloading such sugars, and taking in other goods, subject to entries, &c.

other ship or vessel are or would be subject and liable unto by this or any law or laws of the customs.

This act not
to excuse ships
from being
registered.

XI. And be it further enacted by the authority aforesaid, That this act, or any thing therein contained, shall not extend, or be construed to extend or excuse any ship or vessel trading to, in, or from the said sugar colonies, being registered pursuant to the act made in the seventh and eighth years of his late majesty King *William* the Third, on proof of the property made by one or more of the owners, in the manner and under the penalties and forfeitures inflicted by the said act.

Seamen to be
paid but half
their wages
before their
return home.

XII. And, for prevention of seamen or mariners deserting such ships or vessels, or expending their wages abroad, which may be of great detriment to trade and navigation, and is often occasioned by the owner or owners of ships or vessels paying wages to the seamen or mariners when abroad; be it further enacted by the authority aforesaid, That no master or owner of any ship or vessel carrying sugars as aforesaid, shall pay or advance, or cause to be paid or advanced to any seaman or mariner, during the time he shall be in parts beyond the seas, any money or effects upon account of wages, exceeding one moiety of the whole wages which shall be due from the time of his departure from *Great Britain*, until such ship or vessel shall return to *Great Britain*; and if any such master or owner of such ship or vessel shall pay or advance, or cause to be paid or advanced any wages to any seaman or mariner above the said moiety, such master or owner shall forfeit and pay double the money he shall so pay or advance, or cause to be paid or advanced, to be recovered in the high court of admiralty by any person who shall first discover and inform of the same.

Forfeitures
how to be re-
covered.

XIII. And be it further enacted by the authority aforesaid, That all penalties and forfeitures incurred by this act, (except where it is otherwise hereby provided) shall and may be prosecuted in any of his Majesty's courts of record at *Westminster*, or the court of exchequer in *Scotland*; one moiety whereof to be for the use of his Majesty, his heirs and successors, and the other moiety to him or them who will sue for, prosecute, and recover the same; wherein no essoin, protection, or wager of law shall be allowed, nor any more than one imparlance.

Persons sued
may plead the
general issue.

XIV. And be it further enacted by the authority aforesaid, That if any person or persons shall be sued or prosecuted for any thing done or to be done in pursuance of this act, such person or persons may plead the general issue, and give this act and the special matter in evidence; and if the plaintiff or plaintiffs, prosecutor or prosecutors, shall become nonsuit, or forbear prosecution, or discontinue his, her, or their action, or if a verdict pass against him, her, or them, the defendant or defendants shall have treble costs, and shall have the like remedy for the same as in cases where costs are by law given to defendants.

Treble costs.

Penalty of
granting false
certificates
and forgeries.

XV. And be it further enacted by the authority aforesaid, That if any person or persons shall grant any false certificate, or counterfeit, erase, or alter any licence, oath, or certificate, made or given pursuant to this act, or shall knowingly or wittingly publish or make use thereof, such person or persons shall forfeit five hundred pounds, to be recovered and disposed of in the manner directed by this act; and such licence, oath, or certificate, so falsified, counterfeited, erased, or altered, shall be invalid, and of no effect.

Proviso
17 Geo. 2.
c. 40.

XVI. Provided always, That nothing in this act contained shall extend, or be construed to extend, to give or grant any liberty to carry any sugars from any of the said sugar colonies to *Ireland*.

Continuance.
Further conti-
nued by
24 Geo. 2.
c. 57. sect. 7.

XVII. And be it further enacted, That this act shall continue and be in force five years, to be reckoned from the twenty ninth day of *September*, one thousand seven hundred and thirty nine, and from thence to the end of the then next session of parliament, and no longer.

Anno duodecimo

GEORGE II. Regis.

CAP. XXXVI.

An act for prohibiting the importation of books reprinted abroad, and first composed or written, and printed in Great Britain; and for repealing so much of an act made in the eighth year of the reign of her late majesty Queen Anne, as impowers the limiting the prices of books.

WHEREAS the duties payable upon paper imported into this king-
dom, to be made use of in printing, greatly exceed the duties payable

upon the importation of printed books, whereby foreigners and others are encouraged to bring in great numbers of books, originally printed and published in this kingdom, and reprinted abroad, to the diminution of his Majesty's revenue, and the discouragement of the trade and manufacture of this kingdom; for the preventing thereof for the future, may it please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, one thousand seven hundred and thirty nine, it shall not be lawful for any person or persons whatsoever, to import or bring into this kingdom for sale, any book or books first composed or written and printed and published in this kingdom, and reprinted in any other place or country whatsoever; and if any person or persons shall import or bring into this kingdom for sale any printed book or books, so first composed or written and printed in this kingdom, and reprinted in any other place or country as aforesaid; or knowing the same to be so reprinted or imported, contrary to the true intent and meaning of this act, shall sell, publish, or expose to sale any such book or books; then every such person or persons so doing or offending, shall forfeit the said book or books, and all and every sheet or sheets thereof; and the same shall be forthwith damasked, and made waste paper; and further, that every such offender or offenders shall forfeit the sum of five pounds, and double the value of every book which he or they shall so import or bring into this kingdom, or shall knowingly sell, publish, or expose to sale, or cause to be sold, published, or exposed to sale, contrary to the true intent and meaning of this act; the one moiety thereof to the King's most excellent majesty, his heirs and successors, and the other moiety to any person or persons that shall sue for the same; to be recovered with costs of suit in any of his Majesty's courts of record at Westminster by action of debt, bill, plaint, or information; in which no wager of law, effoin, or protection, or more than one imparlance, shall be allowed; and if the offence be committed in Scotland, to be recovered before the court of session there, by summary action: provided that this action shall not extend to any book that has not been printed or reprinted in this kingdom within twenty years before the same shall be imported.

Preamble.

Penalty on importing or selling books first written and printed in this kingdom, and reprinted abroad.

Exceptions.

II. Provided always, That nothing in this act contained shall extend to prevent or hinder the importation of any book first composed or written, and printed in this kingdom, which shall or may be reprinted abroad, and inserted among other books or tracts, and to be sold therewith, in any collection, where the greatest part of such collection shall have been first composed or written, and printed abroad; any thing in this act contained to the contrary notwithstanding.

IV. And

Commence-
ment and con-
tinuance of
this act.

Farther conti-
nued by
27 Geo. 2.
c. 18.

IV. And be it further enacted, That this act (except so much thereof as repeals the before mentioned clause in the said act of the eighth year of the reign of the late Queen *Anne*, relating to the prices of books) shall continue and be in force from the said twenty ninth day of *September*, one thousand seven hundred and thirty nine, for and during the space of seven years, and from thence to the end of the then next session of parliament, and no longer.

Anno decimo tertio

GEORGE II. Regis.

C A P. III.

An act for the better supply of mariners and seamen to serve in his Majesty's ships of war, and on board merchant ships, and other trading ships, and privateers.

Preamble.

FOR the better supply of mariners and seamen to serve in his Majesty's ships of war, and on board merchant ships, and other trading vessels, and privateers, and for the better carrying on the present or any future war, and the trade of *Great Britain* during the continuance thereof; may it please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, during the continuance of this present war, and no longer, (except in respect to such merchant ships, and other trading ships or vessels, and privateers, which shall be on their voyage before the determination of the war, who shall be, and are hereby allowed the liberty and benefit of returning home navigated in the manner as herein-after is provided) it shall and may be lawful for any merchant ship, or other trading ship or vessel, or privateer, to be navigated by foreign seamen or mariners, not being natives of *Great Britain*, or any of the colonies or plantations thereto belonging, or his Majesty's natural or naturalized subjects, so as the number of such foreign seamen or mariners do not exceed three fourths of the mariners at any one time employed to navigate such merchant ship, or other trading ship or vessel, or privateer; and that one fourth at least of the mariners or seamen so employed be at all times natives or his Majesty's naturalized subjects of *Great Britain*, (sudden death, and a hazard and casualties of war, and the seas, saved and excepted) one act of parliament made in the twelfth year of the reign of his late majesty King *Charles* the Second, intituled, *An act for the encouraging and increasing of shipping and navigation*, or any other statute or law to the contrary notwithstanding.

Merchant
ships, &c.
may be navi-
gated by
3-4ths fo-
reigners, dur-
ing the war.

Foreign sea-
men serving
on board men
of war, or
merchant
ships, two
years during
the war, to be
deemed natu-
ral born sub-
jects.

II. And, for the better encouraging of foreign mariners and seamen to come and serve on board ships belonging to this kingdom of *Great Britain*, be it further enacted by the authority aforesaid, That every such foreign mariner or seaman who shall, from and after the first day of *January*, one thousand seven hundred and thirty nine, have faithfully served during the time of war on board any of his Majesty's ships of war, or any merchant or other trading ship or ships, vessel or vessels, or privateers, (which at the time of such service shall belong to any of his Majesty's subjects of *Great Britain*) for the space of two years, shall to all intents and purposes be deemed and taken to be a natural born subject of his Majesty's kingdom of *Great Britain*, and have and enjoy all the privileges, powers, rights, and capacities, which such foreign mariner or seaman could, should, or ought to have had and enjoyed, in case he had been a natural born subject of his Majesty, and actually a native within the kingdom of *Great Britain*.

III. Provided nevertheless, and it is hereby further enacted and declared, Proviso. That no person, who shall be naturalized by virtue of this act, shall thereby be enabled to be of the privy council, or a member of either house of parliament, or to take any office or place of trust, either civil or military, or to have any grant of lands, tenements, or hereditaments from the crown to himself, or any other person or persons in trust for him; any thing herein contained to the contrary thereof in any wise notwithstanding.

IV. And be it further enacted by the authority aforesaid, That it shall and may be lawful for his Majesty, his heirs and successors, at all times when it shall be found necessary to declare war against any foreign power, to publish a royal proclamation, if he or they shall judge it requisite, to permit all merchant ships, and other trading vessels, and privateers, to be manned with foreign mariners and seamen during such war, in the manner as by this act is provided; and that upon the publishing of such proclamation, this act, and every thing therein contained, shall be deemed to be in full force and virtue, and have continuance for and during the time of any such war, and no longer, except in respect to such merchant ships, and other trading ships or vessels, and privateers, which shall be on their voyage before the determination of such war, who shall be and are hereby allowed the liberty and benefit of returning home navigated in the manner as herein before is provided. The same may be practised in any future war.

Anno decimo tertio

GEORGE II. Regis.

C A P. VII.

An act for naturalizing such foreign protestants, and others therein mentioned, as are settled, or shall settle, in any of his Majesty's colonies in America.

WHEREAS the increase of people is a means of advancing the wealth Preamble. and strength of any nation or country: and whereas many foreigners and strangers, from the lenity of our government, the purity of our religion, the benefit of our laws, the advantages of our trade, and the security of our property, might be induced to come and settle in some of his Majesty's colonies in America, if they were made partakers of the advantages and privileges which the natural born subjects of this realm do enjoy; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of June, Foreigners living 7 years in any of our colonies, to be deemed natives, on taking the oaths, &c. in the year of our Lord one thousand seven hundred and forty, all persons born out of the ligeance of his Majesty, his heirs or successors, who have inhabited and resided, or shall inhabit or reside, for the space of seven years or more, in any of his Majesty's colonies in America, and shall not have been absent out of some of the said colonies for a longer space than two months at any one time during the said seven years, and shall take and subscribe the oaths, and make, repeat, and subscribe the declaration appointed by an act made in the first year of the reign of his late majesty King George the First, intituled, *An act for the further security of his Majesty's person and government, and the succession of the crown in the heirs of the late Princess Sophia, being protestants; and for extinguishing the hopes of the pretended prince of Wales, his open and secret abettors; or being of the people called Quakers,* Quakers to subscribe the declaration of fidelity, &c. shall make and subscribe the declaration of fidelity, and take and affirm the effect of the abjuration oath, appointed and prescribed by an act made in the eighth year of the reign of his said late Majesty, intituled, *An act for granting the people called Quakers, such forms of affirmation or declaration, as* may

Entries to be made in books to be kept for publick inspection.

2 s. to be paid, and no more, for each entry on 10 l. penalty.

The same penalty on secretary's neglecting to register.

Each qualified person to receive the sacrament, except Quakers and Jews
20 Geo. 2.
c. 44.

Jews taking the oaths may omit some christian expressions.

may remove the difficulties which many of them lie under; and also make and subscribe the profession of his christian belief, appointed and prescribed by an act made in the first year of the reign of their late majesties King *William* and Queen *Mary*, intituled, *An act for exempting their Majesties protestant subjects from the penalties of certain laws*; before the chief judge, or other judge of the colony wherein such persons respectively have so inhabited and resided, or shall so inhabit and reside, shall be deemed, adjudged, and taken to be his Majesty's natural born subjects of this kingdom, to all intents, constructions, and purposes, as if they, and every of them, had been or were born within this kingdom; which said oath or affirmation, and subscription of the said declarations respectively, the chief judge, or other judge of every of the said respective colonies, is hereby enabled and empowered to administer and take; and the taking and subscribing of every such oaths or affirmation, and the making, repeating, and subscribing of every such declaration, shall be before such chief judge or other judge, in open court, between the hours of nine and twelve in the forenoon; and shall be entered in the same court, and also in the secretary's office of the colony wherein such person shall so inhabit and reside: and every chief judge, or other judges of every respective colony, before whom such oaths or affirmation shall be taken, and every such declaration shall be made, repeated, and subscribed as aforesaid, is hereby required to make a due and proper entry thereof in a book to be kept for that purpose in the said court; for the doing whereof two shillings, and no more, shall be paid at each respective place, under the penalty and forfeiture of ten pounds of lawful money of *Great Britain* for every neglect or omission: and in like manner every secretary of the colony wherein any person shall so take the said oaths or affirmation, and make, repeat, and subscribe the said declarations respectively, as aforesaid, is hereby required to make a due and proper entry thereof in a book to be kept for that purpose in his office, upon notification thereof to him by the chief judge or other judge of the same colony, under the like penalty and forfeiture for every such neglect or omission.

II. Provided always, and be it enacted by the authority aforesaid, That no person, of what quality, condition, or place soever, other than and except such of the people called *Quakers* as shall qualify themselves and be naturalized by the ways and means herein before-mentioned, or such who profess the *Jewish* religion, shall be naturalized by virtue of this act, unless such person shall have received the sacrament of the Lord's supper in some protestant and reformed congregation within this kingdom of *Great Britain*, or within some of the said colonies in *America*, within three months next before his taking and subscribing the said oaths, and making, repeating, and subscribing the said declaration, and shall at the time of his taking and subscribing the said oaths, and making, repeating, and subscribing the said declaration, produce a certificate signed by the person administering the said sacrament, and attested by two credible witnesses, whereof an entry shall be made in the secretary's office of the colony wherein such person shall so inhabit and reside, as also in the court where the said oaths shall be so taken as aforesaid, without any fee or reward.

III. And whereas the following words are contained in the latter part of the oath of abjuration, videlicet, (upon the true faith of a christian): and whereas the people professing the *Jewish* religion may thereby be prevented from receiving the benefit of this act; be it further enacted by the authority aforesaid, That whenever any person professing the *Jewish* religion shall present himself to take the said oath or abjuration in pursuance of this act, the said words (upon the true faith of a christian) shall be omitted out of the said oath in administering the same to such person, and the taking and subscribing the said oath by such person professing the *Jewish* religion, without the words aforesaid, and the other oaths appointed by the said act in like manner as *Jews* were permitted to take the oath of abjuration, by an act made in the tenth year

year of the reign of his late majesty King George the First, intituled, *An act for explaining and amending an act of the last session of parliament, intituled, An act to oblige all persons, being papists, in that part of Great Britain called Scotland, and all persons in Great Britain, refusing or neglecting to take the oaths appointed for the security of his Majesty's person and government, by several acts herein mentioned, to register their names and real estates; and for enlarging the time for taking the said oaths, and making such registers, and for allowing further time for the inrolment of deeds or wills made by papists, which have been omitted to be inrolled pursuant to an act of the third year of his Majesty's reign; and also for giving relief to protestant lessees*, shall be deemed a sufficient taking of the said oaths, in order to intitle such person to the benefit of being naturalized by virtue of this act.

IV. And be it further enacted by the authority aforesaid, That a testimonial or certificate, under the seal of any of the said colonies, of any persons having resided and inhabited for the space of seven years or more as aforesaid within the said colonies, or some of them, to be specified in such certificate, together with the particular time of residence in each of such respective colonies (whereof the colony under the seal of which such certificate shall be given to be one) and of his having taken and subscribed the said oaths, and of his having made, repeated, and subscribed the said declaration, and in case of a *Quaker*, of his having made and subscribed the declaration of fidelity, and of his having taken and affirmed the effect of the abjuration oath as aforesaid, and in the case of a person professing the *Jewish* religion, of his having taken the oath of abjuration as aforesaid, within the same colony, under the seal whereof such certificate shall be given as aforesaid, shall be deemed and taken to be a sufficient testimony and proof thereof, and of his being a natural born subject of *Great Britain*, to all intents and purposes whatsoever, and as such shall be allowed in every court within the kingdoms of *Great Britain* and *Ireland*, and also in the said colonies in *America*.

Certificates given by the colony of residence, taking the oaths, &c. to be allowed proper evidence in all the courts of Great Britain and Ireland.

V. And be it further enacted by the authority aforesaid, That every secretary of the said respective colonies for the time being, shall, and is hereby directed and required, at the end of every year, to be computed from the said first day of *June*, in the year of our Lord one thousand seven hundred and forty, to transmit and send over to the office of the commissioners for trade and plantations, kept in the city of *London* or *Westminster*, a true and perfect list of the names of all and every person and persons who have in that year intitled themselves to the benefit of this act, under the penalty and forfeiture of fifty pounds of lawful money of *Great Britain* for every neglect or omission: all which said lists so transmitted and sent over, shall, from year to year, be duly and regularly entered by the said commissioners, in a book or books to be had and kept for that purpose in the said office, for public view and inspection as occasion shall require.

Secretary of the colony to send over to the commissioners of trade lists yearly, to be registred in England;

on penalty of 50 l.

VI. Provided always, and it is hereby further enacted, That no person who shall become a natural born subject of this kingdom by virtue of this act, shall be of the privy council, or a member of either house of parliament, or capable of taking, having, or enjoying any office or place of trust within the kingdoms of *Great Britain* or *Ireland*, either civil or military, or of having, accepting, or taking any grant from the crown to himself, or to any other in trust for him, of any lands, tenements, or hereditaments within the kingdoms of *Great Britain* or *Ireland*; any thing herein before contained to the contrary thereof in any wise notwithstanding.

Proviso. Extended to the Unitas Fratrum by 20 Geo. 2. c. 44.

Anno decimo tertio

GEORGE II. Regis.

C A P. XVIII.

An act to continue several laws therein mentioned; for punishing such persons as shall wilfully and maliciously pull down or destroy turnpikes, for repairing highways, or locks, or other works erected by authority of parliament for making rivers navigable; for preventing exactions of the occupiers of locks and wears upon the river of Thames westward, and for ascertaining the rates of water carriage upon the said river; for preventing frivolous and vexatious arrests; and for the better securing the lawful trade of his Majesty's subjects to and from the East Indies, and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions; and for limiting the time for suing forth writs of Certiorari upon proceedings before justices of the peace; and for regulating the time and manner of applying for the same; for the better and more speedy execution of process within particular franchises or liberties; and for extending the powers and authorities of justices of the peace of counties touching county rates, to the justices of the peace of such liberties and franchises as have commissions of the peace within themselves.

5 Geo. 2. c. 21.
Act to secure
the lawful
trade to the
East Indies.
Continued by
20 Geo. 2.
c. 47.

SECT. IV. **A**ND be it further enacted by the authority aforesaid, That an act, made in the fifth year of the reign of his present Majesty, intituled, *An act for reviving an act made in the fifth year of the reign of his late majesty King George the First, intituled, An act for the better securing the lawful trade of his Majesty's subjects to and from the East Indies, and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions; which was to continue in force from the first day of May, one thousand seven hundred and thirty two, for the term of seven years, and from thence to the end of the then next session of parliament, shall be, and is hereby further continued, from the expiration thereof, until the first day of June, which shall be in the year of our Lord one thousand seven hundred and forty seven.*

Anno decimo tertio

GEORGE II. Regis.

C A P. XXVIII.

An act for continuing the several laws therein mentioned; relating to the premiums upon the importation of masts, yards, and bowsprits, tar, pitch, and turpentine; to British made sail cloth, and the duties payable on foreign sail cloth; to the Greenland and to the whale fishery: for granting a further bounty for all ships employed in the whale fishery during the present war: for exempting harponeers, and others employed in the Greenland fishery trade, from being impressed; and for giving further time for the payment of duties omitted to be paid for the indentures and contracts of clerks and apprentices.

Preamble.

WHEREAS the laws herein after mentioned are found to be very useful and beneficial to the publick, are so near expiring that it is fit they should now be continued; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the au-
thority

thority of the same, That so much of an act, made in the second year of the reign of his present Majesty, intituled, *An act for the better preservation of his Majesty's woods in America, and for the encouragement of the importation of naval stores from thence; and to encourage the importation of masts, yards, and bowsprits from that part of Great Britain called Scotland*, as relates to the premiums upon masts, yards, and bowsprits, tar, pitch, and turpentine, which was made to be in force from the twenty ninth day of September, one thousand seven hundred and twenty nine, for the space of thirteen years, and to the end of the then next session of parliament, shall be, and the same is hereby continued, from the time therein limited for the expiration thereof, unto the twenty fifth day of December, one thousand seven hundred and fifty, and from thence to the end of the then next session of parliament.

Act 2 Geo. 2.
c. 35. for im-
portation of
naval stores,

continued to
25 Dec. 1750.
25 Geo. 2.
c. 35.

II. And be it further enacted by the authority aforesaid, That an act, made in the ninth year of the reign of his present Majesty, intituled, *An act for further encouraging and regulating the manufacture of British sail cloth, and for the more effectual securing the duties now payable on foreign sail cloth imported into this kingdom*; which was to be in force from the twenty fourth day of June, one thousand seven hundred and thirty six, for the space of five years, and to the end of the then next session of parliament, shall be, and the same is hereby continued, from the time therein limited for the expiration thereof, unto the twenty fifth day of December, one thousand seven hundred and fifty, and from thence to the end of the then next session of parliament.

Act 9 Geo. 2.
c. 37. for en-
couraging Bri-
tish sail cloth,

continued to
25 Dec. 1750.
24 Geo. 2.
c. 32.

Anno decimo quarto

GEORGE II. Regis.

C A P. VII.

An act for licensing the importation of victual from Ireland; and other parts beyond the seas, into Scotland, in time of dearth and scarcity.

WHEREAS by the ninth act passed in the parliament of Scotland, holden by her late majesty Queen Anne, in the year one thousand seven hundred and three, intituled, *An act discharging importation of Irish victual, beef, and cattle, the importation of victual from Ireland or any other places beyond the seas into Scotland, and the buying, selling, and retailing the same, were restrained and prohibited under several penalties mentioned and contained in the said act, and in several former acts of the parliament of Scotland therein mentioned and referred to, and thereby ratified and approved, with this proviso, that when by reason of dearth the prices of victual should exceed the following rates, viz. Wheat twelve pounds the boyle, bear, barley, malt, and meal, eight pounds per boyle, and oats and peas, six pounds the boyle; the lords of her Majesty's privy council should have power, after due trial by them taken, to suspend and discharge the execution of the said prohibitory acts for such space and time as the exigence of the said dearth should require, and no longer; and whereas by the sixth article of the treaty of union it is stipulated, agreed, and provided, That the prohibition as then in force by the laws of Scotland against importation of victual from Ireland, or any other place beyond sea into Scotland, should, after the union, remain in the same force as it then was, until more proper and effectual ways should be provided by the parliament of Great Britain, for discouraging the importation of the said victual from beyond the seas; and whereas by an act, made and passed in the first parliament of Great Britain, in the sixth year of the reign of her said late majesty Queen Anne, intituled, *An act for rendering the union of the two kingdoms more entire and compleat, it was enacted, That from and after the first day of May, in that year of our Lord one thousand seven hundred and eight, the Queen's majesty, her heirs and successors, shall have but one privy council in**

Preamble.

Power of suspending prohibitory laws, to be vested in the judges of the several courts in Scotland.

How and when to apply for licence to import victual into Scotland.

or for the kingdom of Great Britain, to be sworn to her Majesty, her heirs and successors, as sovereigns of Great Britain, and that such privy council should have the same powers and authorities as the privy council of England lawfully had, used, and exercised at the time of the union, and no other; by means whereof the power of suspending the said laws prohibiting the importation of victual into Scotland, cannot in any time of dearth and scarcity, or on any other exigency, be exercised and put in execution, which may be of dangerous and pernicious consequence to his Majesty's subjects of that part of Great Britain: Wherefore, for preventing and providing against the same, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the power of suspending and discharging the execution of the said prohibitory laws, which in and by the said act of her late majesty Queen Anne, passed in the year one thousand seven hundred and three, in the parliament of Scotland, was vested in the lords of the privy council, shall, from and after the twenty fifth day of March, one thousand seven hundred and forty one, be vested in, and the same is hereby from thenceforth vested in the judges of the courts of session, justiciary, and exchequer, in Scotland, in manner following; and any nine of the said judges in time of session, and any five of them in the time of vacance, shall and may, and they are hereby respectively authorized and required to exercise and execute the said power of suspension, in as full, ample, and extensive manner, as the lords of the privy council of Scotland might or could have exercised and executed the same, before the said act of the sixth of Queen Anne, for rendering the union of the two kingdoms more compleat, subject nevertheless to the rules and directions of this present act: and for the ascertaining and determining the prices of victual, in order to authorize and warrant the suspension of the said prohibitory laws, according to the tenor and intention of the said acts of the parliament of Scotland, containing such proviso for suspension: be it enacted by the authority aforesaid, That from and after the said twenty fifth day of March, one thousand seven hundred and forty one, in any time of scarcity and dearth, it shall and may be lawful for any person or persons desirous to import victual from Ireland, or other parts beyond the seas, into Scotland, to apply by a summary petition to the judges of the court of session, for licence to import such victual from Ireland, or other parts beyond the seas, into Scotland; and the said judges are hereby authorized and required immediately, upon such petition, to make intimation thereof, by transmitting a fair copy of the same to the clerk of the peace for every sherriffdom or stewartry of Scotland, and to assign and appoint a time, not exceeding fifteen days from the time of such application, for hearing and examining the proofs and evidence herein after directed to be had and taken concerning the premises; and in case such application shall be made in time of vacance, then it shall and may be lawful to and for such person or persons to apply, during such vacance, by a summary petition to the judge of the court of session who shall sit upon the bills, for such licence for importation as aforesaid, who is hereby authorized and required, upon such petition, to make intimation as aforesaid, and to assign and appoint a time, not exceeding twenty days from the time of such application, for hearing and examining the proofs and evidence concerning the premises, and to signify to the other judges of the said respective courts the tenor and purport of such application, and the time appointed for such hearing and examination thereupon as aforesaid; and the said judges, or any nine of them in time of session, and any five of them in time of vacance respectively, are hereby authorized and required to summon and convene before them, within the session court-house at Edinburgh on the day to be assigned and appointed, two or more honest and substantial persons of the county of Edinburgh, not being corn merchants nor factors for corn, nor any way interested or concerned in any corn to be imported, and

and who shall each of them have and be in possession of a land estate of four hundred pounds *Scots per annum* of valued rent, and being skilful in the price of corn, and then and there upon the oaths of such two or more persons (and which oath the said judges, or any five of them, are hereby impowered to administer) and by such other ways and means as to them shall seem proper and necessary, to examine, enquire into, and determine the common market prices of middling corn and grain, and oatmeal, of the respective sorts and kinds above mentioned, as the same shall and may be commonly bought in the said county and city of *Edinburgh*, and to fix and ascertain the same by a proper act or determination, to be subscribed under the hand of one of the principal clerks of session, an authentick copy of which judgment and determination shall be transmitted from the said judges to the chief officer or collector of the customs at the port of *Leith* for the time being, and shall be by such chief officer or collector kept or hung up in the custom-house at *Leith*, and there be patent to all and every person and persons who shall desire to inspect the same, and shall and may be seen and inspected accordingly without fee or reward, and it shall and may be lawful for any person or persons intending to import victual into any part of *Scotland*, or desirous to have such victual imported, or for any justice of peace within any county in *Scotland*, to enquire and demand an authentick extract or exemplification of such act or determination from one of the said principal clerks of session under his hand and seal, paying therefore the price of one shilling, and no more, and to deliver the same extract or exemplification to the collector or chief officer of any port or ports in *Scotland*, to be by him kept, hung up, and made patent as aforesaid; and that such extract or exemplification to be delivered, kept, and hung up by such collector or chief officer in any part of *Scotland*, which shall certify, declare, and ascertain the current prices of victual in the said city and county of *Edinburgh* to exceed the rates and prices following; that is to say, wheat three pounds *Scots*, or five shillings sterling the *Winchester* bushel, consisting of eight *Winchester* gallons; bear and barley one pound seven shillings *Scots*, or two shillings and three pence sterling the *Winchester* bushel; oats one pound *Scots*, or one shilling and eight pence sterling; peas and beans one pound ten shillings *Scots*, or two shillings and six pence sterling the *Winchester* bushel; and oatmeal eight pounds *Scots*, or thirteen shillings and four pence the bole, weighing eight stone *Troys*, shall be a sufficient warrant to the collector and other officers of the several ports in *Scotland*, to allow victual from *Ireland*, or other parts beyond the seas, to be entered, unshipped, and landed, without paying or being charged with any higher duty than is herein after mentioned.

Clerk's fee.

Price of victual.

II. And it is hereby further enacted by the authority aforesaid, That it shall and may be lawful to and for the same persons, who for the time being are by virtue of this act authorized and required to exercise and execute the said power of suspension as aforesaid, and they are hereby respectively authorized and required, once in every thirty days from the time that such suspension shall have taken effect (so long as there shall be an occasion or necessity for the same) by the ways and means herein before mentioned, directed, and appointed, or any of them, to examine and enquire into and determine the common prices of middling corn and grain of the respective sorts and kinds above-mentioned; and in case upon such enquiry it shall appear and be found, that the current price of victual in the said city and county of *Edinburgh* shall not exceed the rates and prices above-mentioned, upon which the suspension directed and intended by this act is to be founded, then, and in such case, they are hereby authorized and required, by a proper act or instrument to be subscribed as aforesaid, to determine and ascertain the same, and transmit, or cause to be transmitted, authentick extracts or exemplifications of such act

Persons who have power to suspend prohibitory laws, have also power to take off such suspension.

act or instrument to the chief officer or collector of the customs at the port of *Leith* for the time being, and to the collectors or chief officers of all the other ports of *Scotland*; and which said extracts or exemplifications shall be by such officers respectively kept and hung up in the respective custom-houses or offices to which they respectively belong, and there be patent to all persons who shall desire to inspect the same, and shall and may be seen and inspected accordingly without fee or reward; and such extracts or exemplifications shall be sufficient notice to the collectors and other officers of the several ports in *Scotland*, that the laws prohibiting the importation of victual from *Ireland*, or other parts beyond the seas, are again revived and in force, and an authority for them to stop the entering, unshipping, and landing the same.

Former duties to be continued, and regulated by this act.

22 Car. 2.
c. 13.

Acts 22 Car. 2.
c. 13. and 2
Geo. 2. c. 18.
relating to
payment of
duties, to re-
main in force.

III. And be it declared and further enacted by the authority aforesaid, That such and the same customs and duties shall be paid for any corn or grain imported by virtue and in pursuance of this act, as are charged and directed to be paid upon foreign corn imported, in and by an act made and passed in the two and twentieth year of the reign of his late majesty King *Charles* the second, intituled, *An act for improvement of tillage, and the breed of cattle*; and the said custom and duty shall be regulated by, and be collected and paid, according to the rates and prices to be settled, ascertained, and determined in pursuance of this act, and not otherwise.

IV. And it is hereby further enacted, That all the clauses and provisions contained, as well in the said act of the two and twentieth of King *Charles* the second, as in an act made in the second year of his present Majesty, intituled, *An act to ascertain the custom payable for corn and grain imported; for better ascertaining the price and quantity of corn and grain, for which a bounty is payable upon exportation; for appropriating the supplies granted in this session of parliament; and for giving time to clerks and apprentices to pay duties omitted to be paid for their indentures and contracts*; or in either of them, relating to the payment and recovery of such duties, which are now in force, and unrepealed, shall extend to, take place, and be in force in that part of the united kingdom called *Scotland*; and that all offences there committed against any parts of the said acts above-mentioned, relating to the said duties, shall and may be prosecuted in the court of session, or his Majesty's *Exchequer* at *Edinburgh*.

Anno decimo quarto

GEORGE II. Regis.

C A P. XXXIV.

An act to continue an act for the relief of debtors, with respect to the imprisonment of their persons, and two subsequent acts for explaining and amending the same, and also to continue an act for the free importation of cochineal and indico.

Act 7 Geo. 2.
c. 18. for im-
porting cochineal,

SECT. I. AND be it further enacted by the authority aforesaid, That an act made in the seventh year of the reign of his present Majesty, intituled, *An act for the revival of an act made in the thirteenth year of the reign of his late majesty King George the First, intituled, An act for the free importation of cochineal during the time therein limited, and also for the free importation of indico, which was to continue in force from the twenty fourth day of June, one thousand seven hundred and thirty four, for the term*

of seven years, and from thence to the end of the then next session of parliament, and no longer, shall be and is hereby further continued from the expiration thereof, until the first day of June, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament, and no longer.

continued for
7 years longer.
Continued by
27 Geo. 2.
c. 18.

Anno decimo quarto

G E O R G I I II. Regis.

C A P. XXXVI.

An act for opening a trade to and from Persia through Russia.

WHEREAS by letters patent, dated at Westminster the twenty sixth day of February, in the first and second years of the reign of King Philip and Queen Mary, their majesties did give and grant to certain persons therein mentioned, by the name of Merchants adventurers of England, for the discovery of lands, territories, isles, dominions, and seigniories unknown, and not before their late adventure or enterprize, by seas or navigation commonly frequented, the sole privilege of trading to the dominions and territories of the emperor of Russia: and whereas the liberties, powers, and privileges granted by the said letters patent, were afterwards by an act of parliament made in the eighth year of the reign of Queen Elizabeth, confirmed to the said merchants, and their successors, by the name of The fellowship of English merchants, for discovery of new trades (now commonly called The Russia company) by which the said fellowship are to have the sole privilege of trading to and from the dominions and territories of the emperor of Russia, lying northwards, north-eastwards, and north-westwards, from the city of London; as also to the countries of Armenia Major or Minor, Media, Hyrcania, Persia, or the Caspian Sea: and whereas by an act made in the tenth and eleventh years of the reign of King William the Third to enlarge the trade to Russia, any subject of this realm hath a right to be made free of the said fellowship, paying for such his admission five pounds, and no more: and whereas by an act of parliament passed in the twelfth year of the reign of his late majesty King Charles the Second, intituled, An act for encouraging and encreasing shipping and navigation, it is (amongst other things) enacted, That no goods of foreign growth, production, and manufacture, which by the said act are to be brought into England, Ireland, Wales, the islands of Guernsey or Jersey, or town of Berwick upon Tweed, in English or other shipping, navigated in such manner as therein is mentioned, shall be shipped or brought from any other place or places, country or countries, but only from those of the said growth, production, or manufacture, or from those ports where the said goods and commodities could only, or were, or usually had been, first shipped for transportation, and from none other places or countries, under the penalties of the forfeiture of all such goods, as also the ship in which they are imported, with all her guns, furniture, ammunition, tackle, and apparel, to be divided and recovered as in the said act is directed, with proviso that the said act shall not extend or be meant to restrain and prohibit the importing of any of the commodities of the Streights or Levant Seas, in English built shipping, and navigated as therein is directed, from the usual ports or places for lading them within the said Streights or Levant Seas, or the importing any East India commodities, laden in the like shipping, and so navigated, from the usual place or places for lading of them, in any part of those seas to the southward and eastward of Capo bona Speranza, although the said commodities be not of the very growth of the said ports or places respectively: and whereas at the time of passing the said act last mentioned,

Preamble re-
citing the pa-
tent of 1 & 2
Philip and
Mary,

and the act
8 Eliz. not
printed,

and 10 & 11
Will. 3. c. 6.

and 12 Car. 2.
c. 18.

The Russia
company may
import Persian
commodities,

being pur-
chased by
barter with
British manu-
factures,

or with the
produce of
such manu-
factures ex-
ported to
Russia,

on oath of the
importer...

it was not usual to bring to this kingdom raw silk, and other goods and commodities of the growth, produce or manufacture of Persia, through the dominions and territories of the emperor of Russia: and whereas it may be of great advantage to this kingdom, to open a trade to and from Persia through Russia, by promoting the consumption of the woollen and other manufactures, goods, and commodities thereof, if raw silk, and other the goods and commodities of the growth, produce, and manufacture of Persia be permitted to be imported into this kingdom from Russia, in return for such woollen and other manufactures as shall be exported from hence into Russia, and from thence carried into Persia, and not otherwise; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fourth day of June, one thousand seven hundred and forty one, it shall and may be lawful to and for any person or persons free or to be free of the said fellowship of *English* merchants for discovery of new trades, commonly called *The Russia company*, exclusive of all others, to bring and import into this kingdom, in *British* built shipping navigated according to law, from any port or place of or belonging to the Czar or Emperor of *Russia*, raw silk, or any other goods or commodities of the growth, produce, or manufacture of *Persia* (provided such manufacture be made of the growth or produce of *Persia*) being purchased by barter with woollen or other manufactures, goods, or commodities, exported from *Great Britain* to *Russia*, and from thence carried into *Persia* (gold and silver in coin or bullion excepted) or with the produce arising from the sales of such manufactures, goods or commodities, so exported to *Russia* and carried into *Persia* as aforesaid, and not otherwise, upon paying or securing the customs and other duties now payable for the same by any law now in force, according to such rules, methods, and directions, and in the same manner and form, and with such allowances, abatements, discounts, and drawbacks, and under such penalties, forfeitures, and disabilities, as are by law prescribed and practised on the importation of the like goods of the growth, produce, or manufacture of *Persia*, imported into this kingdom from any port or place in the *Levant Seas*, by any person or persons free of the *Levant* or *Turkey* company; any thing in the said recited act made in the twelfth year of the reign of King *Charles* the Second to the contrary thereof in any wise notwithstanding.

II. And be it further enacted by the authority aforesaid, That no silk, or other produce, commodities, or manufactures of *Persia*, shall be imported into *Great Britain* through *Russia* by virtue of this act, unless the importer or importers thereof do take an oath, or being of the people called *Quakers*, a solemn affirmation, before the collector, customer, or comptroller of his Majesty's customs (who are hereby empowered to administer the same) at the port or place of importation, that to the best of his or their knowledge and belief, the silk, and other the produce, commodities, and manufactures of *Persia*, contained in his or their entry or entries, was or were really and truly purchased by barter with woollen or other manufactures, goods, or commodities, exported from *Great Britain* to *Russia*, and from thence carried into *Persia* (not being gold or silver in coin or bullion) or with the produce arising from the sales of such woollen or other manufactures, goods, or commodities, so exported as aforesaid, and not otherwise; and in default of taking such oath or affirmation, all such silk, or other the produce, commodities, or manufactures of *Persia*, so imported from *Russia*, shall be liable to be seized and forfeited, in like manner as if the same had been imported contrary to the said act made in the twelfth year of the reign of his late majesty King *Charles* the Second, intituled, *An act for encouraging and increasing of shipping and navigation.*

III. Provided always, and be it further enacted by the authority afore-
said, That nothing in this act contained shall extend, or be construed to
extend, to the permitting the using or wearing in this kingdom any wrought
silks, or other the goods or commodities of the manufacture of *Persia*,
mentioned in the act passed in the eleventh year of the reign of his late
majesty King *William* the Third, intituled, *An act for the more effectual em-
ploying the poor, by encouraging the manufactures of this kingdom*, which may
be imported by virtue hereof through *Russia*; but the same act, and every
clause therein contained, so far as the same relates to the importing the said
goods into the port of *London* only, and to the entry thereof, and pay-
ment of the duties, and putting the same into proper warehouses, and ex-
porting them on security, and to the seizing and prosecuting those goods
and dividing the produce of such seizures, and keeping proper accounts
thereof, and subjecting the persons concerned to penalties and disabilities for
breach of the said act, shall be practised, and be of full force and effect
for the purposes aforesaid, as if the said act, and the several clauses there-
in contained, were particularly and at large repeated and set down in the
body of this act.

Persian manu-
factures not
to be worn in
England;

11 W. 3. c.
10.

but shall be
exported
again on se-
curity.

IV. And be it further enacted by the authority aforesaid, That if any
question, dispute, or doubts shall arise, whether any of the goods or com-
modities to be imported by virtue of this act be of the growth, produce,
or manufacture of *Persia*, or not, or were imported contrary to the true
intent and meaning of this act, and the same shall for that reason be seized
as forfeited; the proof thereof shall be incumbent on the importer or
claimer, and not upon the officer or informer; and the commissioners of
the customs, if they see sufficient cause, shall and may direct the officer of
the customs who made the seizure, to proceed in the prosecution thereof,
or not; and judgment thereupon shall be given for recovery of the
forfeiture.

On seizure,
the proof of
their being
Persian goods,
or not, shall
be on the im-
porter.

V. And be it further enacted by the authority aforesaid, That if any
action or suit shall be commenced against any person or persons for any
thing done in pursuance of this act, the defendant or defendants in such
action or suit may plead the general issue, and give this act, and the special
matter in evidence at any trial to be had thereupon, and that the same was
done in pursuance and by authority of this act; and if it shall appear so to
have been done, then the jury shall find for the defendant or defendants;
and if the plaintiff shall be nonsuited, or discontinue his action, after the
defendant or defendants shall have appeared, or if judgment shall be given
upon any verdict or demurrer against the plaintiff, the defendant or de-
fendants shall and may recover treble costs, and have the like remedy for
the same, as defendants have in other cases by law.

General issue.

Treble costs.

VI. Provided also, That any thing in this act contained shall not extend,
or be construed to extend, or hinder or deprive the corporation of the
united company of merchants of *England* trading to the *East Indies*, from
having and enjoying all and every such powers, privileges, franchises, be-
nefits, matters, or things, as do or shall belong to them, or which they
could or might enjoy in any manner of wise, if this act had not been made;
any thing in this act to the contrary notwithstanding.

This act not
to affect the
East India
company.

VII. And be it further enacted by the authority aforesaid, That this act
shall be adjudged and deemed to be a publick act, and shall be judicially
taken notice of as such, by all judges, justices, and other persons, without
specially pleading the same.

Publick act.

Anno decimo quarto

GEORGII II. Regis.

C A P. XLI.

An act for granting to his Majesty the sum of one million out of the sinking fund, and for applying other sums therein mentioned, for the service of the year one thousand seven hundred and forty one; and for allowing a drawback of the duties upon coals used in fire engines for draining tin and copper mines in the county of Cornwall; and for appropriating the supplies granted in this session of parliament; and for making forth duplicates of exchequer bills, lottery tickets, and orders, lost, burnt, or otherwise destroyed; and for giving further time for the payment of duties omitted to be paid for the indentures and contracts of clerks and apprentices.

SECT. III. **A**ND whereas for many years past there have been no considerable new loads or veins of tin and copper discovered, and the greatest and most considerable mines of tin and copper within the county of Cornwall are become so deep, that all means for the draining water out of them have already proved ineffectual; and it hath been found by experience, that under the present duties upon coals the application of fire engines to the draining the waters out of the mines in the said county of Cornwall hath been impracticable, from the great expence attending the same; Therefore for the encouragement of such valuable works, wherein a great number of tinnors, labourers, and adventurers are employed, and subsist thereby; be it enacted by the authority aforesaid, That from and after the twenty fourth day of June, one thousand seven hundred and forty one, for all coals which shall be used in fire engines, for the draining water out of the mines of tin and copper, within the said county of Cornwall, and for which duties have been first answered and paid, a drawback shall be allowed and made of all such duties, upon proof by oath made before the customer or collector of the said duties (which oath he is hereby impowered and required to administer) that such coals have been so used and applied, which drawback of all the said duties shall be returned and paid by the collector of the said duties to such person so making proof as aforesaid.

Coals used in the tin works in Cornwall shall be allowed a drawback of all the duties

Anno decimo quinto

GEORGII II. Regis.

C A P. XX.

An act to prevent the counterfeiting of gold and silver lace; and for settling and adjusting the proportions of fine silver and silk; and for the better making of gold and silver thread.

Penalty on importing gold, silver, or works, of baser metal.

SECT. VII. **A**ND be it further enacted by the authority aforesaid, That from and after the said first day of July, no gold or silver thread, lace, fringe, or any other work made thereof, or any thread, lace, fringe, or other work, made of copper, brass, or any other inferior metal, or gold or silver wire or plate, shall be imported or brought into Great Britain, upon pain of being forfeited and burnt, and upon the penalty of one hundred pounds to be paid by the importer thereof, for each and every parcel so imported.

IX. And be it further enacted by the authority aforesaid, That of the several penalties and forfeitures made and inflicted by this act, one moiety shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them that shall inform, sue, or prosecute for the same, and may be sued for and recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*; wherein no essoin, protection, privilege, or wager of law, nor more than one imparlance, shall be allowed.

Forfeitures,
half to the
King, &c.

X. And be it further enacted by the authority aforesaid, That if any person or persons shall be sued for what either he or they shall do in the execution of this act, he or they may plead the general issue, and give this act, and the special matter in evidence; and if the plaintiff or plaintiffs shall become nonsuit; or discontinue his or their action or actions, or if a verdict shall pass against him or them, the defendant or defendants shall recover treble costs, for which they shall have the like remedy as in other cases where costs are allowed to defendants.

General issue.

Treble costs.

XI. Provided always, That every suit, action, or prosecution, to be brought by virtue of this act, shall be commenced within six months after the offence committed.

Limitation of
actions.

XV. And be it enacted by the authority aforesaid, That this act shall be deemed, adjudged, and taken to be a publick act, and shall be judicially taken notice of as such by all judges, justices, and other persons whatsoever, without specially pleading the same.

Publick act.

Anno decimo quinto

GEORGE II. Regis.

C A P. XXV.

An act to empower the importers or proprietors of rum or spirits of the British sugar plantations to land the same before payment of the duties of excise charged thereon, and to lodge the same in warehouses at their own expence; and for the relief of Ralph Barrow; in respect to the duty on some rock salt, lost by the overflowing of the rivers Weaver and Dane.

WHEREAS the several rates, duties, and charges of excise upon all strong waters, brandy, spirits, or Aqua vitæ, imported from beyond the seas, are, by the several and respective acts charging and imposing the same, directed and required to be from time to time satisfied and paid by the merchant or merchants, importer or importers of the same, in ready money, upon his or their entry or entries made, and before the landing thereof: and whereas the permitting rum or spirits of the growth or manufacture of his Majesty's plantations in America, to be landed before payment of the several rates, duties, and charges of excise now imposed thereon, and to be put into warehouses, upon the proprietor or proprietors, importer or importers of such rum or spirits, first giving good and sufficient security for the payment of the same, will be an ease and convenience to the proprietor and proprietors, importer and importers thereof, and may cause and promote a larger and greater importation thereof, be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, one thousand seven hundred and forty two, all such rum or spirits of the growth, produce, or manufacture of the *British* sugar plantations, as shall be imported into the kingdom of *Great Britain*, directly from the said sugar plantations, or any of them, upon the entry thereof may forthwith, and before payment of all or any part of the said duty of excise,

Rum, &c. imported from the British colonies, may be landed, on security given.

be landed from on board the ship or vessel in which the same shall be so imported, and carried or put into such warehouse or warehouses, as shall be for that purpose provided at the charge of the respective proprietor or proprietors, importer or importers of such rum or spirits, and shall be approved of by the commissioners of excise, or the major part of them for the time being, upon the proprietor or proprietors, importer or importers of such rum or spirits, that shall be so landed, first giving (at his or their charge and expence) his or their bond, or other good and sufficient security, which the commissioners or other proper officers of the excise are hereby required and empowered to take, for payment of all and every the duties of excise, which such rum or spirits is charged with, and liable to pay, as soon as the same shall be sold, in case the same be sold within six months from and after the time the same shall be so landed and put into warehouses, as aforesaid; and in case the same shall not be sold within the said six months, then to pay the same at the end of such six months; such duty of excise to be computed according to the gauge of such rum or spirits, to be taken at the time the same shall be so landed and lodged in warehouses, as aforesaid.

II. And be it further enacted by the authority aforesaid, That such rum or spirits as shall be so brought into such warehouse or warehouses, shall not be taken or carried out thence, on any account whatsoever, other than is herein after mentioned.

Rums, &c.
landed with-
out warrant,
forfeited;

one half to
the King, &c.

III. And be it further enacted by the authority aforesaid, That in case any such rum or spirits shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house, and with the collector of excise at the port or place where the same shall be imported, and the said duties of excise secured, or without a warrant for the landing or delivering the same, first signed by the said collector or other proper officer of excise, or without the presence of an excise officer, that all such imported rum or spirits as shall be so landed or put on shore, or taken out of any ship or vessel contrary to the true meaning thereof, or the value of the same, shall be forfeited, and shall or may be recovered of the importer or proprietor thereof, *videlicet*, one moiety of the same to the use of his Majesty, his heirs and successors, the other moiety to the use of such person or persons as will seize the said rum or spirits, or inform or sue for the same, or the value thereof, to be sued for, levied, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture is or may be recovered or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint, or information in any of his Majesty's courts of record at *Westminster*, for that part of *Great Britain* called *England*, or the court of exchequer at *Edinburgh*, for that part of *Great Britain* called *Scotland*.

The casks to
be gauged and
marked.

Warehouse-
keepers to en-
ter in books
the rum, &c.
lodged in their
warehouses;

IV. And be it further enacted by the authority aforesaid, That before such rum or spirits of the *British* sugar plantations shall be landed and lodged in such warehouse or warehouses, a mark shall be set on every cask or vessel of such rum or spirits, mentioning the particular quantity of rum or spirits of the *British* sugar plantations which is contained therein, according to the gauge thereof to be then taken, and who is or are the respective proprietor or importer thereof; and the keeper or keepers of such warehouse or warehouses, and the person or persons who shall be appointed by the commissioners of his Majesty's excise to attend the said respective warehouses, shall each of them keep one or more book or books, wherein they shall respectively and separately, fairly enter in writing, an exact, particular, and true account of all such rum or spirits of the *British* plantations, as shall from time to time be brought into, and carried out of the respective warehouse or warehouses to which he or they shall respectively belong, and the days and times when the same shall be brought in, and carried out, and the name of the respective person or persons to whom, or for whose use the same was delivered out, and shall at the end of every six months, or oftner if required,

transmit

transmit in writing an account thereof upon oath to the commissioners of the said duties of excise for the time being, together with an exact account of how much is then remaining in the respective warehouse or warehouses, to which they respectively belong; and the commissioners for the said duties of excise are hereby required and enjoined, within one month after the same shall be respectively transmitted to them as aforesaid, to inspect and examine the said accounts; and if, upon such examination it shall appear, that any of the said rum or spirits were delivered out of the said warehouses, otherwise than as herein is mentioned, or before payment of his Majesty's said inland duties of excise, for such the said rum and spirits as shall have been so delivered out of the said warehouses, then the said warehouse-keeper or warehouse-keepers, and officer and officers respectively offending therein, shall not only be disabled to hold or enjoy any publick office or employment, but shall also forfeit and lose for every such offence the sum of one hundred pounds, to be sued for, levied, and recovered, or mitigated, by such ways, and means, and methods, as any fine, penalty, and forfeiture, is or may be recovered or mitigated, by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, for that part of *Great Britain* called *England*, or the court of exchequer at *Edinburgh*, for that part of *Great Britain* called *Scotland*.

and render account on oath.

Penalty.

V. And be it further enacted by the authority aforesaid, That the said rum or spirits so lodged in warehouses as aforesaid, shall and may from time to time be delivered out of such warehouse or warehouses respectively, upon payment of his Majesty's duties of excise thereon, and upon the proprietor or importer, or such person or persons as shall be appointed by him or them for that purpose, producing to the respective warehouse-keeper or warehouse-keepers, and the officer appointed by the commissioners of excise to attend these warehouses, a warrant or warrants, certificate or certificates, signed by the collector, receiver, or other proper officer of excise, appointed to receive the duties payable thereon, certifying that he has received all and every the said duties of excise, to which the said rum or spirits so desired to be delivered out of such warehouse, was liable and subject to pay, such warehouse-keeper or warehouse-keepers, and officers of excise, attending such warehouse or warehouses, shall deliver out of such warehouse or warehouses, so much rum or spirits, as shall be mentioned or expressed in such warrant or warrants, certificate or certificates respectively, to have paid the said excise duties; and the respective warehouse-keeper or warehouse-keepers are thereupon to give such importer, or proprietor, or person so employed to take care of the delivery thereof, a permit or certificate, to accompany such rum or spirits so delivered out, which permit or certificate shall be also signed by the excise officer attending the said warehouse or warehouses, who shall be appointed by the commissioners for the said excise duties, or the major part of them, to prevent the seizing thereof.

Conditions of delivery out of the warehouses.

VI. Provided always, That no proprietor, importer, or buyer of the said rum or spirits, or other person or persons, to be by him or them appointed, shall receive out of any such warehouses aforesaid, any less quantity of rum or spirits at one time, than one puncheon, hoghead, or other cask, containing not less than twenty gallons, unless such rum was for the use of the mariners and seamen in the voyage.

What quantities to be delivered at once.

VII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the proprietor, or importer of such rum or spirits, so to be lodged in any such warehouse or warehouses as aforesaid, to affix one lock to every such warehouse, the key of which shall remain in the custody of such proprietor or importer; and to and for the officer or officers to be appointed by the said commissioners for the said excise duties, to attend such warehouse or warehouses, to affix one other lock upon every such warehouse or warehouses, the key whereof to remain in the custody of the said officer for

Locks to the warehouses.

for the said excise duties; and the said proprietor or importer shall and may in the presence of the said warehouse-keeper, or excise officer (who are hereby obliged to attend at all reasonable times for that purpose) view, examine, shew, and receive out of the said warehouse or warehouses, the said rum or spirits, or any part thereof; not less than the quantity herein before for that purpose mentioned; upon paying the said duty of excise, for the same; and upon producing such certificate or receipt from the collector or receiver of the said inland duties of excise, of the same being paid in manner as is herein before for that purpose particularly prescribed.

Rum in warehouses, subject to the laws of excise and customs.

VIII. Provided always, and be it enacted, That all and every such rum or spirits of the *British* sugar plantations, as shall be so lodged in any warehouse or warehouses, shall be subject and liable to the same duties; both of excise and customs, to be applied to the same uses and purposes, and to be managed and collected by the same persons; and in the same manner, subject and liable to all and every the same rules, entries; restrictions, regulations, limitations, penalties, and forfeitures; as are in and by the several acts of parliament, by which the said duties are granted, or any of them, for that purpose particularly described, appointed, limited, and enacted, save and except in the particular instances hereby mentioned and provided for, and to be applied to the same.

Rums, &c. remaining in the warehouses above six months,

IX. And be it further enacted by the authority aforesaid, That in case such rum or spirits shall after landed; be permitted or suffered to remain in such warehouse or warehouses, in which the same shall be so lodged for the purposes aforesaid, for any time exceeding the space of six months, after the same shall be so landed and lodged in such warehouse as aforesaid, and the importer or proprietor, or other person or persons by him or them appointed, shall not within the said six months pay, or cause to be paid to the collector or receiver of the excise duties appointed to receive the same, all and every the duties of excise, to which the same are subject and liable; and shall omit to procure or bring such certificate herein before directed to be had and made, from such collector or receiver to such warehouse-keeper or warehouse-keepers, and to the officer of excise attending the same, of the payment of the said duties of excise, within the time aforesaid; that then it shall and may be lawful to and for the said commissioners of excise, or the major part of them for the time being, to direct and order such rum or spirits so lodged in such warehouse or warehouses, for which the said duties shall not be paid within the time aforesaid, to be put up to sale by publick cant or auction to the best bidder or bidders for the same; and the money arising by such sale, shall be in the first place applied in discharge of the said duty so payable thereon, and the charges attending such warehouse or warehouses, and also the expence of such sale; and the surplus of the monies so arising by such sale (if any) after payment of the said duties and charges, shall go and be paid to the proprietor or importer of the said rum and spirits, who so landed and lodged the same in the said warehouse.

shall be sold by auction to pay the duties, &c.

Continuance of this act. Continued by 23 Geo. 2. c. 26.

X. And be it further enacted by the authority aforesaid, That this act shall continue and be in force from the twenty ninth day of September, one thousand seven hundred and forty two, to the twenty ninth day of September, one thousand seven hundred and forty nine, and from thence to the end of the next session of parliament, and no longer.

Anno decimo quinto

GEORGE II. Regis.

C A P. XXXI.

An act for further regulating the plantation trade; and for relief of merchants importing prize goods from America, and for preventing collusive captures there; and for obliging the claimers of vessels seized for exportation of wool, or any unlawful importation, to give security for costs; and for allowing East India goods to be taken out of warehouses, in order to be cleaned and refreshed.

WHEREAS by an act of parliament made and passed in the seventh and eighth years of the reign of his late majesty King William the Third, ^{7 & 8 W. 3^d c. 22.} for preventing frauds, and regulating abuses, in the plantation trade, and by another act of the fifth year of her late majesty Queen Anne, for the union of the two kingdoms of England and Scotland, no ship or vessel whatsoever shall be ^{and 5 Ann. c. 8.} deemed or pass as a ship of the built and property of Great Britain, Ireland, Guernsey, Jersey, or any of his Majesty's plantations in America, or a prize ship made free, so as to be qualified to trade to, from, or in, any of the said plantations, until the person or persons claiming property in such ship or vessel shall make oath, and register the same in the manner therein directed; and in case any ship's name so registered shall be altered, or any transfer of property to another port, such ship is thereby directed to be registered de novo, upon delivering up the former certificate of the register to the proper officers to be cancelled; and in case of any alteration of property in the same port, by the sale of one or more shares in any ship, after registering thereof, such sale is to be acknowledged by indorsement on the certificate of the register before two witnesses; notwithstanding which, the certificates of the register of several ships have been frequently sold to foreigners, and such certificates delivered to the purchasers, and the ships of foreigners, under colour thereof, have been admitted to trade from and to the said plantations (though of foreign property) contrary to law, to the prejudice of the navigation of Great Britain, and the plantations; for the prevention thereof for the future, may it please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fifth day of December, one thousand seven hundred and forty two, no ship or vessel required by the said recited acts to be registered, and carrying any goods, wares, or merchandizes, to or from any of his Majesty's said plantations in America, or to or from one plantation to another, shall be permitted to trade, or be deemed qualified for that purpose, within the intent of the said recited acts, until the master or person having charge of the said ship or vessel, shall upon oath (or in case of a Quaker, upon his solemn affirmation) before the governor or collector of the customs of every of his Majesty's said plantations where the same shall arrive, give a just and true account of the name and burthen thereof, and of the place from whence she came, and of the other particulars according to the form following; that is to say,

Masters of vessels registered, shall give account upon oath, &c.

A. B. maketh oath (or if a Quaker, solemnly affirms) that the ship or vessel ^{The oath:} called the _____, whereof he this deponent (or affirmant) is master, or hath the charge or command during this present voyage, being of the burthen of _____ tons, came last from _____, and that she is, as he verily believes, the same ship

ship or vessel described, meant, and intended, in and by the certificate now produced by him; and that the same does now, as he believes, belong wholly to his Majesty's British subjects, and that no foreigner has directly or indirectly any share, property, or interest therein, to his knowledge or belief.

Loading or unloading goods, before proof of English owners, the ship to be forfeited.

And in case any ship or vessel shall load or unload any goods, wares, or merchandizes, in any of his Majesty's plantations in *America*, before such proof shall be made; that every such ship and vessel shall be forfeited and lost, and shall and may be prosecuted, recovered and divided in like manner as if she had not been registered in pursuance of the said act of the seventh and eighth of King *William* the Third.

Oath to be made of certificate lost or mislaid.

II. And whereas by the said act of the seventh and eighth years of his said late Majesty King *William* the Third, it is enacted, That no ship's name registered, shall afterwards be changed without registering the same de novo, which is by the said act required to be done upon any transfer of property to another port, and delivering up the certificate of the first registry to be cancelled: and whereas masters of ships have frequently lost or mislaid certificates, to the great prejudice of the owners, who have thereby lost their voyages, and been deprived of the benefit of registering their ships de novo, and such losses have happened at great distances from the port proper for the registering the ship de novo; be it further enacted by the authority aforesaid, That from and after the twenty fifth day of *December*, one thousand seven hundred and forty two, if any ship or vessel duly qualified to trade to, from and in his Majesty's said plantations, shall happen to be in any of the said plantations, and the certificate of the register thereof shall be lost or mislaid, the master or other person having charge of the said ship or vessel, may make oath, or being a *Quaker*, a solemn affirmation, before the governor or collector of the customs, in the port where the ship or vessel shall happen to be, in the following form;

The oath.

A. B. being master (or having the charge) of the ship or vessel called the _____, does swear (or solemnly affirm) that the said ship or vessel has been, as he verily believes, registered according to law, to qualify her to trade to, from, and in his Majesty's plantations in *America*, and that he had a certificate thereof granted at the port of _____ but that the same is lost or mislaid, and that he cannot find the same; and does not know where the same is, or what is become thereof, and that the same hath not been, nor shall be, with his privity or knowledge, sold or disposed of to any person or persons whatsoever; and that he this deponent (or affirmant) and three fourths of the mariners navigating the said ship or vessel are his Majesty's British subjects, and the said ship or vessel does now, as he believes, belong wholly to his Majesty's British subjects, and that no foreigner has to his knowledge or belief any share, property, or interest therein.

Security to be given, that no illegal use shall be made of the register if found.

And the said master, or other person navigating the said ship or vessel, shall also give good and sufficient security in the penalty of five hundred pounds, if the ship or vessel be of the burthen of one hundred tons, or under, and so in proportion for every ship or vessel of a greater burthen, to the collector of the port where the said ship shall be, in his Majesty's name, and to his Majesty's use, with condition that the said ship or vessel was duly registered according to law, for qualifying the same to trade to, from, and in his Majesty's plantations in *America*, and that the certificate of the said register, if found, shall be delivered up to the commissioners of the customs to be cancelled, and no illegal use has been or shall be made thereof, and that the same has not been or shall be fraudulently disposed of, and that the said ship or vessel does wholly belong to his Majesty's British subjects, and that no foreigner has any share, property, or interest therein; and upon making such oath or affirmation, and giving such bond as aforesaid, the governor and collector of his Majesty's customs shall freely, and without fee or reward, give

give the said master, or other person having the charge of the said ship or vessel, a certificate under their hands and seals, of his having given such bond, and made such oath or affirmation, and thereupon the said ship or vessel shall have liberty to trade for that voyage only, in the same manner, as if the original certificate had been produced, and the first herein before mentioned oath or affirmation had been taken, and no otherwise; and the said certificate so to be given, shall have the same force and effect during the said voyage only, as the original certificate of the register if produced, and taking the said first mentioned oath or affirmation would have had, and no other; and the officers taking the said oath and bond, shall transmit an account thereof to the commissioners of his Majesty's customs.

Liberty to trade for one voyage after the register is lost.

III. And be it further enacted by the authority aforesaid, That if the certificate of the register of any ship or vessel shall be lost, and the master or person having charge of the said ship or vessel, and one or more of the owners shall make proof to the satisfaction of the commissioners of his Majesty's customs, in case the owner or owners, or any of them, shall reside in *Great Britain* or *Ireland*, *Guernsey* or *Fersey*, or of the governor or collector of the customs, residing in any of his Majesty's plantations in *America*, in case she was registered in such plantation; and none of the owners shall reside in *Great Britain* or *Ireland*, *Guernsey* or *Fersey*, upon oath, or in case of a *Quaker*, upon solemn affirmation of the loss of such certificate, and likewise of the name; burthen, built, property, and other particulars required by the said act of the seventh and eighth of King *William* the Third, in the same manner, and before the same persons, as by that act are required upon original registers; and shall likewise give good and sufficient security, in the penalty of five hundred pounds, if the ship or vessel be of the burthen of one hundred tons, and so in proportion for every ship or vessel of a greater burthen, to the collector of the port, to which such ship or vessel shall belong; and that the original certificate hath not been, nor shall be fraudulently disposed of, or used contrary to law; and that the same when found, shall be delivered up to the commissioners of the customs to be cancelled; in such case it shall and may be lawful for the said commissioners of his Majesty's customs, and the governor and collector of the customs, residing at the plantations respectively; and the said commissioners, governor, and collector, are hereby required to permit the said ship or vessel to be registered *de novo*; and the proper officers shall deliver a certificate thereof to the owner or owners registering the same, in the manner directed by the said act of the seventh and eighth of King *William* the Third, and therein mention the name by which the ship or vessel was formerly registered, and that such certificate of a new register is granted in pursuance of this act, instead of a former certificate, which appears, by such proof as this act requires, to be lost; and that such new register and certificate shall have the same force and effect as if the same were an original register and certificate, and no other; and a duplicate thereof shall be transmitted by the officers who shall grant the same to the commissioners of his Majesty's customs.

Directions for registering a ship *de novo* after the loss of the first certificate.

IV. And whereas by the before recited act of parliament made in the seventh and eighth years of the reign of King *William* the Third, for preventing frauds, and regulating abuses in the plantation trade, it is enacted among other things, That in all bonds (commonly called Plantation Bonds) that are given in the plantations, in pursuance of an act of parliament made in the twelfth year of the reign of King *Charles* the Second, for encouraging and encreasing of shipping and navigation, and another act made in the twenty second year of his said Majesty's reign, to prevent planting tobacco in England, and regulating the plantation trade, the governors of the plantations, before they permit any ship, that by law is to trade there, to load on board any of the commodities enumerated in the said act last mentioned, are to take bond in the manner, and to the value expressed and directed by the said act, that such ships or vessels shall carry all the aforesaid enumerated

12 Car. 2. c. 18.

22 Car. 2. c. 16.

rated

The condition
of plantation
bonds.

rated goods that shall be laden on board the said ship, to some other of his Majesty's British plantations, or to Great Britain; and that the condition of the said bonds shall be within eighteen months after the date thereof (the danger of the seas excepted) to produce certificates of having landed and discharged the goods therein mentioned, in one of his Majesty's said British plantations, or in Great Britain, otherwise such bonds to be in full force: but there being no provision made in any of the said acts, or any other law, for returning and producing certificates within any limited time, of the landing and discharging such goods for such ships as give bond in Great Britain, in pursuance of the directions of the said acts made in the twelfth and twenty second years of King Charles the Second; be it therefore enacted by the authority aforesaid, That from and after the twenty ninth day of September, one thousand seven hundred and forty two, that in all bonds, commonly called *Plantation Bonds*, which shall be hereafter taken or entered into in *Great Britain*, in pursuance of the said act, or any other law since made, whereby the goods therein enumerated are to be brought to *Great Britain*, such bonds shall be with condition, that within eighteen months from the date thereof, (the danger of the seas excepted) a certificate shall be produced from the collector and comptroller of the port where such goods shall be delivered, that they have been there landed and discharged, otherwise such bonds shall be forfeited, and the penalty thereof shall and may be sued for in any of his Majesty's court of exchequer in *England*, *Scotland*, or *Ireland* respectively; provided that this act shall not extend, or be construed to extend, to bonds given for ships which lade rice at *Carolina* or *Georgia*, by virtue of a licence granted by the commissioners of the customs, to be carried to some part of *Europe*, to the southward of *Cape Finisterre*, pursuant to an act passed in the third year of his present Majesty's reign, or for ships lading sugars in any of his Majesty's sugar colonies in *America*, by virtue of a licence granted by the commissioners of his Majesty's customs, to be carried directly to any foreign part of *Europe*, except *Ireland*, pursuant to an act passed in the twelfth year of the reign of his present Majesty.

3 Geo. 2. c. 23.

12 Geo. 2. c. 30.

8 Annæ, c. 7.

Claimants of
vessels seized,
to give security
to pay costs.

VII. And whereas by an act of parliament passed in the eighth year of the reign of her late majesty Queen Anne, for granting to her Majesty new duties on excise, and upon several imported commodities, it is enacted, That every person upon entry of any claim in the court where prohibited and uncustomed goods are prosecuted, shall be obliged to give security, in the penalty of thirty pounds, to answer and pay the costs occasioned by such claim; and in default of giving such security within the time limited by the course of the court, for entering claims, such goods shall be recovered. And forasmuch as no provision is made by the said recited act, with respect to seizures of ships, vessels, and boats, by reason whereof groundless and vexatious claims are frequently entered thereto, and the officers of the customs put to great charges in the condemning thereof, be it enacted by the authority aforesaid, That from and after the twenty fourth day of June, one thousand seven hundred and forty two, where any ship, vessel, or boat whatsoever, shall be seized by virtue of any law now in force, made for the more effectual preventing the exportation of wool, and where any ship, vessel, or boat, of the burthen of one hundred tons, or under, shall be seized for the unlawful importation of tea, brandy, arrack, rum, strong waters, or spirits, or for being used in the relanding any goods whereon there is a drawback or bounty, or in the removing, carriage, or conveyance of prohibited or uncustomed goods after the unshipping thereof, or for any other cause of forfeiture, every person upon entry of any claim in the court where any such ship, vessel, or boat shall be prosecuted, shall be obliged to give security in the penalty of thirty pounds, to answer and pay the costs occasioned by such claim, and in default of giving such security within the time limited by the course of that court for entering claims, such ship, vessel, or boat, shall be recovered.

VIII. And

VIII. And whereas by an act passed in the eleventh and twelfth years of 11 W. 3. c. 103 King William the Third, it is, among other things, enacted, That all wrought silks, bengals, and stuffs, mixed with silk or herba, of the manufacture of Persia, China, or East India, and all callicoes painted, dyed, printed or stained there, which are or shall be imported into this kingdom, shall not be worn or otherwise used within this kingdom but under such limitations as are therein mentioned and expressed; and that all such goods which shall be imported into this kingdom, shall, after entry thereof, be forthwith carried and put into such warehouse or warehouses as shall for that purpose be approved of by the commissioners of his Majesty's customs for the time being, so as none of them shall be taken or carried out thence upon any account whatsoever, other than in order for exportation, and not until sufficient security be first given to the King's majesty, his heirs and successors (which the said commissioners are thereby required and impowered to take) that the same and every part thereof shall be exported, and not landed again in any part of this kingdom; and that the warehouse-keeper or warehouse-keepers shall keep one or more book or books, wherein he or they shall fairly enter or write an exact, particular, and true account of all and every chest, bale, and number of pieces therein contained, of such of the aforesaid goods only which shall be brought into, and carried out of his or their said warehouse or warehouses, and the days and times when the same shall be brought in and carried out; and if upon examination it shall appear that any of the aforesaid goods were carried out, unless for exportation, or before sufficient security given for their exportation, as aforesaid, that then the warehouse-keeper or warehouse-keepers so offending therein, shall not only forfeit and lose the value of the said goods so carried out, as aforesaid, and be for ever disabled from any publick employment for the future, but shall also forfeit the sum of five hundred pounds for every such offence: and whereas the goods before mentioned, upon opening thereof, are frequently found to be spotted or stained with salt water, or otherwise damaged in the voyage, and unless permitted to be taken out of the warehouse or warehouses, to be refreshed and cleaned, they may totally perish, and the said goods in several other respects, in the condition they come over, are entirely unfit for many markets, to which they are now sent, and thereby give other nations the sole vent of those goods, and render the value of them here much less, which in both cases would be of very great loss to this kingdom; be it therefore enacted by the authority aforesaid, That from and after the twenty fourth day of June, one thousand seven hundred and forty two, if any wrought silks, bengals, and stuffs mixed with silk or herba, of the manufacture of Persia, China, or East India, or any callicoes painted, dyed, printed, or stained there, which shall be imported into this kingdom, and secured in a warehouse or warehouses as aforesaid, shall, upon examination by the proper officers, appear to be spotted or stained with salt water, or otherwise damaged in the voyage, or to be unfit for foreign markets, unless cleaned and refreshed, dyed, glazed, or calendered, then it shall and may be lawful, upon bond being first given to his Majesty, his heirs and successors, which the said commissioners are hereby impowered to take, with two or more sufficient sureties, in the penalty of double the value of the goods, with condition that all and every part of the goods delivered out, shall be again returned into the same warehouses within a certain time to be limited in the said bond, which time shall be such as the said commissioners shall judge reasonable, then, and in such case, it shall and may be lawful to and for the warehouse-keeper or warehouse-keepers, of the said warehouses, by leave of the said commissioners, to suffer any of the said goods in the condition aforesaid, to be taken out of the said warehouses, or any of them, under the care, and in the custody of such officer or officers, as the said commissioners shall direct and appoint, to be cleaned, dyed, pressed, glazed, calendered, or refreshed, in order to make them the more merchantable, and fit for foreign markets; provided, and it is hereby enacted, That the officer or

Foreign goods may be taken out of the warehouses and refreshed.

officers who shall be appointed to have the charge and custody of the said goods, while they are out of the warehouse or warehouses for the purposes aforesaid, be paid for his or their attendance and trouble therein, by the person or persons at whose request the goods shall be delivered out; and in case of any dispute, as to the allowance to be made such officer or officers for his or their attendance and trouble therein, the same shall be adjudged and determined by the said commissioners.

IX. *And whereas by the said act of the eleventh and twelfth of William the Third it is provided, That the warehouse-keeper or warehouse-keepers shall keep an account, in the manner therein directed, of all the said goods brought in and carried out of the said warehouses, and transmit to the said commissioners an exact account thereof, upon oath, every six months, together with an exact account how much shall be remaining in his or their said warehouse or warehouses respectively; which accounts the said commissioners are by the said act impowered and enjoined, within one month after the same shall be transmitted to them, to cause to be examined in the manner therein directed, and to lay a true account of the same before the parliament, within the first week of every sessions thereof; be it therefore enacted by the authority aforesaid, That in all the accounts to be kept, prepared, transmitted, or delivered as aforesaid, a true and exact account shall be therein inserted and expressed, of all such of the said goods as shall have been delivered out to be cleaned, dyed, pressed, glazed, calendered, or refreshed, by virtue or in pursuance of the directions of this act, and which shall be returned again into such warehouses, mentioning the days and time when the same shall have been so delivered out or brought back, together with an exact account how much shall be remaining in the care and custody of the officer or officers appointed to have the charge and custody thereof, while they are out of the warehouse or warehouses, for the purposes aforesaid.*

Account to parliament of all foreign goods taken out of the warehouses to be refreshed and returned.

Penalty on officers offending against this act.

X. And it is hereby further enacted, That if the officer or officers who shall be intrusted with the care and custody of any of the said goods delivered out of any of the said warehouses for the purposes aforesaid, shall not return all such goods into the warehouse or warehouses from whence they were taken, agreeable to the intention of this act, the officer or officers offending therein, shall not only forfeit and lose the value of the said goods so carried out as aforesaid, and be for ever disabled from any publick employment for the future, but shall also forfeit the sum of five hundred pounds for every such offence, and all penalties and forfeitures herein-before mentioned, shall and may be recovered and divided in like manner as is provided by the said act of the eleventh and twelfth of *William the Third*, for recovery of the penalties and forfeitures arising thereon.

Anno decimo quinto

GEORGE II. Regis.

C A P. XXXIII.

An act to revive several acts for the punishment of persons destroying turnpikes or locks, or other works erected by authority of parliament, and for other purposes therein mentioned; and to continue several acts relating to rice, to frauds in the customs, to the clandestine running of goods, and to copper ore of the British plantations; and for extending the liberty given by the act of the twelfth year of the reign of his present Majesty, for carrying sugar of the growth of the British sugar colonies in America, to ships belonging to any of his Majesty's subjects residing in Great Britain, and navigated according to law; and for the more effectual preventing the cutting of star or bent.

SECT. **A**ND be it further enacted by the authority aforesaid, That
 II. an act made in the third year of the reign of his present Majesty, intituled, *An act for granting liberty to carry rice from his Majesty's province of Carolina in America, directly to any part of Europe, southward of Cape Finisterre, in ships built in, and belonging to Great Britain, and navigated according to law*; which was to be in force for five years, from the twenty ninth day of September, one thousand seven hundred and thirty, and from thence to the end of the then next session of parliament; and also an act made in the eighth year of the reign of his present Majesty, to continue the said act, from the expiration thereof, until the twenty ninth day of September, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament, and to extend that liberty to his Majesty's province of Georgia in America, shall be, and are hereby further continued from the expiration thereof, until the said first day of June, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament.

Act 3 Geo. 2. c. 28. relating to the trade of rice,

and another 8 Geo. 2. c. 10. for continuing the same till Sept. 29, 1742, is extended to Georgia, and continued till June 1, 1747. Continued by 27 Geo. 2. c. 18.

III. And be it further enacted by the authority aforesaid, That the several clauses in an act made in the fifth year of the reign of his late Majesty, intituled, *An act against clandestine running of uncustomed goods; and for the more effectual preventing of frauds relating to the customs*, relating to such foreign goods, wares, and merchandizes, as shall be taken in at sea, out of any ship or vessel, in order to be landed, or put into any other ship, vessel, or boat; and also relating to goods not reported, and found after clearing ships; and whereby further remedies are provided against relanding goods prohibited to be worn in this kingdom, and foreign goods shipped out for parts beyond the seas; and also relating to the opening or altering the package of goods, on board ships outward bound; and also relating to hovering ships or vessels of the burthen of fifty tons or under; and also concerning the bales or package, in which coffee shall be exported; and also relating to rum imported in casks or vessels, not containing twenty gallons at the least; and also relating to certificate goods entered in order to be exported to Ireland; which said several clauses were to have continuance for the term of three years, from the several times of the commencement thereof, and from thence to the end of the then next session of parliament respectively; and by another act passed in the ninth year of his said late Majesty's reign, were continued from the expiration of the several and respective terms therein mentioned, for the term of five years, and from thence to the end of the then next session of parliament; and which said clauses, by an act made in the second year of the reign of his present Majesty, were further continued, until the

Clauses in 5 Geo. 1. c. 11. against running uncustomed goods,

9 Geo. 1. c. 8.

2 Geo. 2. c. 28.

the twenty ninth day of *September*, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; and which said clauses by another act made in the eighth year of the reign of his present Majesty, were further continued from the expiration thereof, until the twenty ninth day of *September*, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament; shall be, and are hereby further continued from the expiration thereof, until the said first day of *June*, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament.

continued till
June 1, 1747.
Farther conti-
nued by 27
Geo. 2. c. 18.

8 Geo. 1. c. 18.
to prevent the
running of
goods, conti-
nued till June
1, 1747.
Farther conti-
nued by 27 Geo.
2. c. 18.

IV. And be it further enacted by the authority aforesaid, That an act made in the eighth year of the reign of his late Majesty, intituled, *An act to prevent the clandestine running of goods, and the danger of infection thereby; and to prevent ships breaking their quarentine; and to subject copper ore of the production of the British plantations to such regulations as other enumerated commodities of the like production are subject*; which was to be in force for two years from the twenty fifth day of *March*, one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament; which act (except the clause obliging all ships or vessels to perform quarentine) was by an act made in the eleventh year of his late Majesty's reign, further continued from the expiration thereof, for three years, and from thence to the end of the then next session of parliament; and which by another act (except the clause obliging all ships or vessels to perform quarentine) made in the second year of the reign of his present Majesty, was further continued from the expiration thereof, until the twenty ninth day of *September*, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; and which said act (except the clause obliging all ships or vessels to perform quarentine) was by another act made in the eighth year of the reign of his present Majesty, further continued from the expiration thereof, until the twenty ninth day of *September*, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament, shall be (except so much of the same act as relates to ships or vessels performing quarentine) and the same is hereby further continued from the expiration thereof, until the said first day of *June*, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament.

11 Geo. 1. c. 29.

2 Geo. 2. c. 28.

8 Geo. 2. c. 21.

12 Geo. 2. c. 30.

Act to carry
sugar from the
plantations
directly to
foreign parts
extended to all
ships belong-
ing to Great
Britain.

V. *And whereas the liberty given by the act of the twelfth year of his Majesty's reign to carry sugar of the growth and produce of his Majesty's sugar colonies in America, directly to foreign parts, in ships built in Great Britain, navigated according to law, hath proved very beneficial to the said colonies, and the extending thereof to ships belonging to Great Britain, navigated according to law, would greatly promote and encourage the trade of the said colonies*; be it therefore enacted by the authority aforesaid, That from and after the twenty ninth day of *September*, one thousand seven hundred and forty two, it shall and may be lawful for any of his Majesty's subjects, in any ship or vessel built in *Great Britain*, or belonging to any of his Majesty's subjects residing in *Great Britain*, and navigated according to law, to ship or load in any of his Majesty's sugar colonies in *America*, any sugars of the growth, produce, and manufacture of the said colonies, or any of them, and to carry the same from thence in any such ships or vessels to any foreign parts of *Europe*, subject nevertheless to all such rules, entries, securities, restrictions, regulations, limitations, penalties, and forfeitures, as are in and by the said act of the twelfth year of his Majesty's reign, for that purpose particularly appointed and enacted.

Anno decimo quinto

GEORGE II. Regis.

C A P. XXXV.

An act to continue several laws for the encouragement of the making of sail cloth in Great Britain; and of the silk manufactures of this kingdom; and for allowing a drawback on the exportation of copper bars imported; and to explain a clause in an act made in the last session of parliament, to prohibit the exportation of corn, and other things therein mentioned; and to give further time for the payment of duties omitted to be paid for the indentures and contracts of clerks and apprentices.

WHEREAS the laws herein after mentioned, which have by experience been found useful and beneficial, are near expiring; may it therefore please your Majesty, that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That an act made in the twelfth year of the reign of her late majesty Queen Anne, intituled, *An act for the better encouragement of the making of sail cloth in Great Britain*; which was to continue in force for seven years, and from thence to the end of the then next session of parliament; and which was by an act made in the fifth year of his late Majesty's reign further continued for the term of seven years, and from thence to the end, of the then next session of parliament; and which by another act made in the tenth year of the reign of his said late Majesty, was further continued for the term of seven years, and from thence to the end of the then next session of parliament; and which by another act made in the eighth year of the reign of his present Majesty, was further continued until the twenty fifth day of *March*, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament, shall be, and the same is hereby further continued from the expiration thereof, until the first day of *June*, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament.

5 Geo. 1. c. 25.

10 Geo. 1. c. 17.

8 Geo. 2. c. 18.

Continued to June 1, 1747, &c.

Farther continued by 27 Geo. 2. c. 18.

II. And be it further enacted by the authority aforesaid, That the several clauses contained in an act made in the eighth year of the reign of his late Majesty, intituled, *An act for the encouragement of the silk manufactures of this kingdom; and for taking off several duties on merchandizes exported; and for reducing the duties upon beaver skins, pepper, mace, cloves and nutmegs imported; and for importation of all furs of the product of the British plantations into this kingdom only; and that the two corporations of assurance on any suit brought on their policies, shall be liable only to single damages and costs of suit*, relating to the encouragement of the silk manufactures of this kingdom; and for taking off several duties on merchandizes exported; which were to continue in force for three years, from the twenty fifth day of *March*, one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament; and which said clauses were by an act made in the eleventh year of his said late Majesty's reign, continued from the expiration thereof for three years, and from thence to the end of the then next session of parliament; and by another act made in the second year of his present Majesty's reign were further continued from the expiration thereof, until the twenty ninth day of *September*, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; and which by another act made in the eighth year of

Clauses in 8 Geo. 1. c. 15. for encouraging the silk manufactures.

11 Geo. 1. c. 29.

2 Geo. 2. c. 28.

8 Geo. 2. c. 28.

continued to
June 1, 1747.

Farther conti-
nued by 26
Geo. 2. c. 32.

The two last
clauses in an
act 9 Geo 1. c.
8. for continu-
ing laws, &c.

Farther conti-
nued as 8 Geo.
1. c. 15.

continued to
June 1, 1747.

A clause in an
act 9 & 10
Wil. 3. c. 26.
f. 19. relating
to copper ore.

12 Ann. stat.
1. c. 18. f. 5.

continued 14
years.

13 Geo. 1. c.
27.

Farther conti-
nued by 26
Geo. 2. c. 32.

of the reign of his present Majesty, were further continued until the twenty fifth day of *March*, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament, shall be, and the same are hereby continued from the expiration thereof, until the first day of *June*, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament.

III. And be it further enacted by the authority aforesaid, That the two last clauses in an act made in the ninth year of the reign of his late Majesty, for continuing of some laws, and reviving others therein mentioned, for more effectual preventing frauds in mixing silks with stuffs to be exported: which said clauses were by an act made in the second year of the reign of his present Majesty, to continue in force to the twenty ninth day of *September*, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; and which by another act made in the eighth year of the reign of his present Majesty were further continued until the twenty fifth day of *March*, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament, shall be and are hereby further continued until the first day of *June*, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament.

IV. And be it further enacted by the authority aforesaid, That the clause contained in an act made in the ninth and tenth years of the reign of his late majesty King *William* the Third, intituled, *An act to settle the trade to Africa*, for allowing during a limited time a drawback of the duties upon the exportation of copper bars imported; and which clause, after the expiration thereof, was by an act made in the twelfth year of the reign of her late majesty Queen *Anne*, revived and continued for fourteen years, and from thence to the end of the then next session of parliament; and also the proviso in the said last act contained, being in the words following; that is to say, *Provided nevertheless, and be it enacted, That no drawback shall be allowed on the exportation of any copper, but such as hath been or shall be imported from the East Indies, and the coast of Barbary only*; and which said clause and proviso, by another act made in the thirteenth year of the reign of his late Majesty, were further continued for fourteen years, and from thence to the end of the then next session of parliament, shall be and are hereby further continued from the expiration thereof, for and during the space of fourteen years, and from thence to the end of the then next session of parliament.

Anno decimo sexto

GEORGE II. Regis.

C A P. XXVI.

An act for continuing several laws relating to the allowance upon the exportation of British made gunpowder; to the importation of naval stores from the British colonies in America; to the additional number of one hundred hackney chairs; and to the powers given for regulating hackney coaches and chairs; for punishing the venders of unstamped newspapers; for allowing the importation of hemp or flax manufactured in Ireland, though not sworn to be of the growth of Ireland; and for the relief of Bryan Blundell, in respect to the duty on some white salt lost in a storm at sea.

WHEREAS the laws herein after mentioned, which have by experience been found useful and beneficial, are near expiring; may it therefore please your Majesty that it may be enacted; and be it enacted

enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That an act made in the fourth year of the reign of his present Majesty, intituled, *An act for granting an allowance upon the exportation of British made gunpowder*, which was to continue in force for five years, from the twenty fourth day of June, one thousand seven hundred and thirty one, and from thence to the end of the then next session of parliament; and which by another act made in the tenth year of the reign of his present Majesty was further continued for the term of seven years, and from thence to the end of the then next session of parliament, shall be, and the same is hereby further continued from the expiration thereof until the twenty fourth day of June, one thousand seven hundred and fifty, and from thence to the end of the then next session of parliament.

4 Geo. 2. c. 29.
for allowing a
bounty on ex-
portation of
gunpowder.

10 Geo. 2. c.
27.
continued to
24 June, 1750,
&c.
Farther conti-
nued by 24
Geo. 2. c. 52.

II. And be it further enacted by the authority aforesaid, That so much of an act made in the eighth year of the reign of his late majesty King George the First, intituled, *An act giving further encouragement for the importation of naval stores, and for other purposes therein mentioned*, as relates to the importation of wood and timber, and of the goods commonly called *Lumber*, therein particularly enumerated, from any of his Majesty's *British* plantations or colonies in *America*, in the manner therein mentioned, free from all customs and impositions whatsoever granted to his Majesty, his heirs or successors, which was to be in force for twenty one years, from the twenty fourth day of June, one thousand seven hundred and twenty two, shall be, and is hereby further continued from the expiration thereof until the twenty fourth day of June, one thousand seven hundred and fifty, and from thence to the end of the then next session of parliament.

8 Geo. 1. c.
12. for en-
couraging im-
portation of
naval stores,

continued to
June 24, 1750,
&c.
Farther conti-
nued by 24
Geo. 2. c. 57.

VI. And whereas by an act made in the seventh and eighth years of the reign of King William the Third, for encouraging the linen manufacture of Ireland, and bringing flax and hemp into, and the making of sail cloth in this kingdom, it is amongst other things enacted, That it shall be lawful to import into England directly from Ireland, all sorts of hemp or flax, and all the production thereof, as thread, yarn, and linen of the growth and manufacture of Ireland, free from all manner of customs, duties, and impositions, the master or other chief officer of the vessel importing the same, bringing with him or them a certificate or certificates from the chief officer or officers of the port or ports in Ireland, where such goods shall be put on board, expressing amongst other things the name or names, place or places of abode of such person or persons, that shall have sworn the goods therein mentioned, to be bona fide of the growth and manufacture of the kingdom of Ireland, without fraud or covin: and whereas the manufactures of thread, yarn, and linen are greatly increased, and there is not a sufficient growth of hemp and flax in Ireland to make the same, so that the obliging persons to swear, that such manufactures are made of the growth of the said kingdom of Ireland, will prevent the importation thereof into England, and be a great discouragement to the said manufactures; therefore be it enacted by the authority aforesaid, That in case the certificate directed by the said recited act of the seventh and eighth years of the reign of King William the Third, to be brought by the master or chief officer of any ship or vessel importing from Ireland any of the manufactures made there of hemp or flax into England, shall express the name or names, place or places of abode of the person or persons who shall have bona fide sworn the same to be of the manufacture of Ireland, without fraud or covin, and the other directions in the said recited act of the seventh and eighth years of the reign of King William the Third (excepting the exporter or other person swearing such goods were of the growth of Ireland) shall be pursued; it shall and may be lawful, from and after the twenty fourth day of June, one thousand seven hundred and forty three, to import directly from Ireland into England, any manufactures made of

7 Will. 3. c.
39.

All manufac-
tures made of
hemp or flax
in Ireland, to
be imported
duty-free.

of hemp or flax in Ireland (as may now by law be imported into England) free from all manner of customs, duties, and impositions; any thing in the said recited act of the seventh and eighth years of the reign of King William the Third, contained to the contrary thereof in any wise notwithstanding.

Anno decimo septimo

GEORGE II. Regis.

C A P. XVII.

An act for granting to his Majesty the surplus or remainder of the monies arisen, or to arise, by the duties on spirituous liquors, granted by an act of the last session of parliament; and for explaining and amending the said act in relation to the retailers of such liquors; and for establishing an agreement with the united company of merchants of England trading to the East Indies.

3 Geo. 2.
C. 14.

SECT. II. **A**ND whereas in and by one act of parliament, made and passed in the third year of his present Majesty's reign, intituled, An act for reducing the annuity or fund of the united East India company, and for ascertaining their right of trade to the East Indies, and the continuance of their corporation for that purpose upon the terms therein mentioned, it was, amongst other things, enacted, That the united company of merchants of England trading to the East Indies, should advance and pay into the receipt of his Majesty's exchequer, on or before the twenty fourth day of December, one thousand seven hundred and thirty, the sum of two hundred thousand pounds, to be applied towards the supplies granted to his Majesty for the service of the year one thousand seven hundred and thirty, for which no interest should be ever payable, nor any addition to be made to their then capital stock, or debt from the publick on account of the same, nor the same or any part thereof be repayable to the said united company: and it was thereby also enacted, That from and after the twenty ninth day of September, which should be in the year of our Lord one thousand seven hundred and thirty, and not before, the annuity or yearly fund of one hundred and sixty thousand pounds, payable to the said united company, should be reduced to an annuity or yearly fund of one hundred and twenty eight thousand pounds, in respect of their then capital stock, or debt of three millions two hundred thousand pounds, which reduced annuity or yearly fund should be and remain charged upon, and paid and payable from time to time out of the same duties and revenues, in the same manner, and by the like weekly or quarterly payments, and with the same provisions for making good any deficiencies in the said reduced fund, as their then annuity was charged on or provided for, to be paid, until some new or other provision should be made by parliament, with consent of the said united company for the same, subject to redemption upon one year's notice to be given by parliament, after the twenty fifth day of March, which should be in the year of our Lord one thousand seven hundred and thirty six, upon the expiration of the said year, and upon repayment by parliament of the said whole capital stock, or debt of three million two hundred thousand pounds unto the said united company, by payments not less than five hundred thousand pounds at a time, and also of all arrears of their said reduced annuity or yearly fund of one hundred and twenty eight thousand pounds, which should be due at the end of the said year, from which time their said annuity or yearly fund should cease, determine, and be no longer paid or payable to them, as therein is more particularly mentioned: and it was also thereby enacted, That, notwithstanding such redemption, the said united company and their successors should continue to be a body politick and corporate, by the name of The united company of merchants of England trading to the East Indies, and by that name should have perpetual succession,

succession, and have, hold, and enjoy all benefits, privileges, franchises, and rights, which by any former act or acts, or any charter or charters founded thereupon, the said united company might hold and enjoy, not altered or varied by the said act, as therein is more particularly mentioned; and the said united company were thereby also impowered, after redemption of their said yearly fund, or a moiety thereof or more by parliament, to declare by by-laws or orders in their general courts, what part or share in their remaining capital stock or yearly fund, or stock in trade, shall qualify any members of the said united company of merchants of England trading to the East Indies, to be directors for the affairs of the said company, or to give any vote or votes in any general courts; and for the electing the directors, and for their continuance or removal, incapacity or avoidance: and it was also further enacted, That, notwithstanding such redemption of the said yearly fund of one hundred and twenty eight thousand pounds, the said united company should (subject to the proviso of determination therein and herein-after mentioned) have, use, and enjoy the whole and sole trade and traffick, and the only liberty, use, and privilege of trading, trafficking, and exercising the trade or business of merchandize into and from the East Indies, and into and from all the islands, ports, havens, coasts, cities, towns, and places, between the cape of Good Hope and the streights of Magellan, and limits in an act of the ninth year of the reign of his late majesty King William the third, or in a charter of the fifth day of September, in the tenth year of his said Majesty's reign mentioned, in as ample and beneficial manner as the said company could thereby trade thereto, with such prohibitions to all other his Majesty's subjects to trade thereto, and under such penalties and forfeitures as in the said act of the third year of his present Majesty's reign is more particularly mentioned: and it was thereby further enacted, That the said united company should at all times thereafter for ever (subject as aforesaid) have, hold, and enjoy, and be intitled unto all and every the profits, benefits, advantages, privileges, franchises, abilities, capacities, powers, authorities, rights, remedies, methods of suit, and all penalties and forfeitures, and disabilities, provisions, matters, and things whatsoever, which by any former act or acts of parliament, or by any charter or charters founded thereupon, or by any clause or clauses in the said acts or charters contained, were enacted, given, granted, provided, inflicted, limited, established, or declared to, for, touching, or concerning the said company or body politick and corporate, either by the name of The general society, intitled to the advantages given by an act of parliament for advancing a sum not exceeding two millions of pounds for the service of the crown of England; or the said body politick and corporate, called by the name of The English company trading to the East Indies; or the said body politick and corporate, called by the name of The united company of merchants of England trading to the East Indies, (not altered or intended to be altered by the said act) according to the tenor and true meaning of the said acts and charters, freed and discharged from all provisos and conditions of redemption and determination therein contained; and the same were thereby ratified and confirmed; and should continue to be held, enjoyed, and be practised and put in execution by the said united company, and their successors, for the better and more effectual settling and securing to them and their successors, the whole, sole, and exclusive trade to the East Indies, and parts aforesaid; and for the preventing all his Majesty's subjects trading thither, and for securing also their possessions, estates, and effects, and governing their affairs and business, in all respects, as fully and effectually as if the same were repeated and re-enacted in the said act, subject to such restrictions, covenants, and agreements, as are contained in the said acts and letters patent then in force, and not thereby varied or altered, and subject also to the proviso following; that is to say, That at any time upon three years notice to be given by parliament, after the twenty fifth day of March, which shall be in the year of our Lord one thousand seven hundred and sixty six, upon the expiration of the said three years, and repayment to the said united company of merchants of England trading to the East Indies, or their successors, of the said capital stock, debt, or sum of three millions and two hundred thousand pounds, and all arrears of annuity,

annuity, payable in respect thereof, in case the same shall not have been before repaid; then, and from thenceforth, the said right, title, and interest of the said united company of merchants of England trading to the East Indies; to the whole, sole, and exclusive trade to the East Indies and parts aforesaid, shall cease and determine; and it was thereby also provided, That nothing in the above proviso, or in any proviso in the act of the ninth year of the reign of his said Majesty King William the Third, or in the said charter of the fifth day of September, in the tenth year of his said Majesty, or in any other act or charter contained, should extend, or be construed to extend to determine the corporation of the said united company, or to hinder the said united company from carrying on at all times; after such determination of the right to the sole, whole, and exclusive trade as aforesaid, a free trade in, to, and from the East Indies; and parts aforesaid, with all or any part of their own joint stock in trade, goods, merchandize, estate, and effects, in common with other his Majesty's subjects; as by the same act, relation being thereunto had, may more fully appear: and whereas in and by one other act of parliament made and passed in the said third year of his present Majesty's reign, intitled, An act for taking off certain duties on salt, and for making good any deficiencies in the funds that may happen thereby; and for charging the reduced annuity payable to the East India company on the aggregate fund; and for relief of Matthew Lyon, executor of Matthew Page, deceased, in respect of the duty for salt lost by the overflowing of the river Morcy, in the year one thousand seven hundred and twenty four, for the preventing or remedying any injury or damage which might happen to the said united company, in respect of the diminution that might happen in the produce of the duties and revenues charged with their then annuity or fund of one hundred and sixty thousand pounds per annum, by the ceasing and determining the therein before mentioned additional duties on salt, before or until the said intended reduction of their said then annuity or yearly fund should take place, and their reduced annuity or yearly fund should be charged upon new duties and revenues, with their consent it was enacted, That in case at the end of any one quarter of a year, to be computed from the feast of the annunciation of the blessed Virgin Mary, in the year one thousand seven hundred and thirty, until such intended reduction should take place, and such new security be provided for the said reduced annuity or yearly fund, the produce into the exchequer of the monies arising from the said additional duties on salt, and the additional duties on stamp vellum, parchment, and paper, particularly charged with the then annuity or fund of one hundred and sixty thousand pounds, payable to the said united company, should not be sufficient, together with the then provisions by parliament for making good the deficiencies therein, to discharge the quarters annuity that should be then due to them, then, and in every such case, and as often as the same should happen, such quarterly deficiencies should from time to time be made good out of any monies, which at the respective times of such deficiencies should be and remain in the exchequer, of the monies arisen or to arise for the said duties and revenues, commonly called The aggregate fund, which should be more than sufficient to answer, pay, and satisfy what would then be due or demandable for any prior charges or incumbrances on the said aggregate fund: and it was also enacted, That, from and after the twenty ninth day of September, which should be in the year of our Lord one thousand seven hundred and thirty, in case the said intended reduction of the said annuity or fund of one hundred and sixty thousand pounds, should then take place, then, and from thenceforth, such reduced annuity or yearly fund of one hundred and twenty eight thousand pounds, should be transferred from the several duties and revenues then charged with the said then annuity or yearly fund of one hundred and sixty thousand pounds, and be charged upon, and payable out of the monies arisen or to arise into the exchequer from time to time, for the said several duties and revenues composing the aggregate fund, to be paid and payable to the said united company, or their successors, by such and the like quarterly payments, as their then annuity or yearly fund was then payable, subject nevertheless to such redemption by parliament, as was or should be enacted by

any other act of the then session of parliament, and subject to such prior charges and incumbrances, as were or should be made by parliament on the growing produce of the said aggregate fund, before the taking place of such reduction: and whereas the said united company of merchants of England trading to the East Indies are willing and contented to advance and pay into the receipt of your Majesty's exchequer, towards the supply granted to your Majesty for the service of the year one thousand seven hundred and forty four, the sum of one million of pounds Sterling, for the purchase of an annuity of thirty thousand pounds well secured to the said united company, and repayable on the same terms with the company's present capital, with an addition of fourteen years to their present term, which will, with such addition, extend to Lady-day, one thousand seven hundred and eighty, besides the three years allowed them after the expiration of their present term, for bringing home and disposing of their effects, and other purposes; with power to the said united company to issue out bonds from time to time for any part, or the whole amount of the said one million of pounds Sterling, and upon such other terms, conditions, grants, confirmations, articles, and provisions, as are hereafter made, granted, provided, declared, and enacted; be it therefore enacted by the authority aforesaid, That the said united company of merchants of England trading to the East Indies, in pursuance of their before recited agreement, shall advance and pay into the receipt of his Majesty's exchequer, for his Majesty's use, the full sum of one million on or before the twenty ninth day of September, which shall be in the year of our Lord one thousand seven hundred and forty four, at such times, and in such proportions, as the commissioners of his Majesty's treasury, or any three or more of them, or the high treasurer for the time being, shall think fit to direct and appoint, so as the said united company be not obliged to pay more than two hundred and fifty thousand pounds at any one time, nor without having one month's notice before each respective time of payment, and so as the said company be not obliged to make any such payment before the twenty fifth day of May, one thousand seven hundred and forty four.

One million to be paid into the exchequer.

III. Provided always, and it is hereby enacted by the authority aforesaid, That, out of the said sum of one million, the said united company shall have and receive back, by way of discount, so much as the interest at the rate of three pounds *per centum per annum* for each sum of money which shall be actually advanced and paid, for or upon account of the said sum of one million, shall amount unto, from the day of the actual payment thereof, until the said twenty ninth day of September, one thousand seven hundred and forty four; and in case the said united company shall make failure in any of the said payments so by this act appointed to be made into his Majesty's exchequer as aforesaid, at or before the respective days or times to be directed and appointed as aforesaid, the money whereof such failure in payment shall be made, shall and may be recovered to his Majesty's use, by action of debt, or upon the case, bill, suit, or information, in any of his Majesty's courts of record at Westminster, wherein no essoin, protection, privilege, or wager of law shall be allowed, or any more than one imparlance; in which action, bill, suit, or information, it shall be lawful to declare, that the said united company of merchants of England trading to the East Indies, are indebted to his Majesty the monies of which they shall have made default in payment according to the form of this statute, and have not paid the same, which shall be sufficient; and in or upon such action, bill, suit, or information, there shall be further recovered to his Majesty's use against the said united company, damages after the rate of twelve pounds *per centum per annum* for the monies so unpaid contrary to this act, besides full costs of suit; and the said united company and their successors, and their said stock and funds, shall be and are hereby made subject and liable thereunto.

3 per cent; discount.

To be sued in case of failure in the payments.

Damages for nonpayment.

Company to have an exclusive trade to the East Indies.

XI. And it is hereby further enacted by the authority aforesaid, That, notwithstanding such redemption of the said annuities or yearly funds of one hundred and twenty eight thousand pounds, and thirty thousand pounds as

Penalty on
private tra-
ders.

7 Geo. 1.
c. 21.

India com-
pany to have
the benefit of
all acts and
charters made
in their fa-
vour,

as aforesaid, the said united company of merchants of *England* trading to the *East Indies*, shall (subject to the proviso of determination herein-after contained) have, use, and enjoy, and shall continue to have, use, and enjoy the whole, sole, and exclusive trade and traffick, and the only liberty, use, and privilege of trading, trafficking, and exercising the trade or business of merchandize, in, to, and from the *East Indies*, and in, to, and from all the islands, ports, havens, coasts, cities, towns, and places between the cape of *Good Hope* and streights of *Magellan*, and limits in the said act of the ninth year of the reign of his said late majesty King *William* the Third, or in the said charter of the fifth day of *September*, in the tenth year of his said Majesty's reign mentioned, in as ample and beneficial manner as the said company could thereby or otherwise lawfully trade thereto; and the said *East Indies*, or the islands, havens, coasts, ports, cities, towns, and places, within the limits aforesaid, or any of them, shall not from henceforth at any time before such determination of the said sole and whole trade of the said united company of merchants of *England* trading to the *East Indies*, as is herein-after mentioned, be repaired or sailed to, visited, frequented, or haunted by any other the subjects of his Majesty, his heirs or successors whatsoever; and if any of the said subjects of his Majesty, his heirs or successors, of what degree or quality soever they be, other than the factors, agents, and servants of the said united company of merchants of *England* trading to the *East Indies*, or such as shall be by them thereunto licensed or authorised, shall at any time or times hereafter, before such determination of the said company's whole and sole trade as aforesaid, directly or indirectly sail or go to, visit, haunt, frequent, traffick, trade, or adventure in, to, or from the said *East Indies*, or other the limits or parts aforesaid, contrary to the true meaning hereof, all and every such offender and offenders shall incur the forfeiture and loss of all the ships and vessels which shall be employed in such voyage, trade, traffick, or adventure, with the guns, tackle, apparel, and furniture thereunto belonging, and also all the goods laden thereupon, or that were or shall be sent to, acquired, traded, trafficked, or adventured within the said *East Indies*, or parts aforesaid, and all the proceed and effects of the same, and every of them, and double the value thereof; which penalties and forfeitures shall be so sued for, seized, distributed and distributable, recovered and recoverable, as in and by an act made in the seventh year of the reign of his late majesty King *George* the First, intituled, *An act for the further preventing his Majesty's subjects from trading to the East Indies under foreign commissions, and for encouraging and further securing the lawful trade thereto; and for further regulating the pilots of Dover, Deal, and the isle of Thanet*; is appointed, directed, and enacted, concerning the penalties and forfeitures in that act mentioned or referred to, with respect to the said united company, or their trade to the *East Indies*.

XII. And moreover it is hereby enacted by the authority aforesaid, That the said united company of merchants of *England* trading to the *East Indies*, shall at all times hereafter for ever (subject as aforesaid) have, hold, and enjoy, and be intituled unto, all and every the profits, benefits, advantages, privileges, franchises, abilities, capacities, powers, authorities, rights, remedies, methods of suit, and all penalties and forfeitures, and disabilities, provisions, matters, and things whatsoever, which by any former act or acts of parliament, or by any charter or charters founded thereupon, or by any clause or clauses in the said acts or charters contained, are enacted, given, granted, provided, inflicted, limited, established, or declared to, for, touching, or concerning the said company, or body politick and corporate, either by the name of *The general society, intituled to the advantages given by an act of parliament for advancing a sum not exceeding two millions, for the service of the crown of England*, or the said body politick and corporate, called by the name of *The English company trading to the East Indies*, or the said body politick and corporate, now called by the name of *The united company of mer-*
chants

chants of England trading to the East Indies, and not by this act altered, or intended to be altered, according to the tenor and true meaning of the said acts and charters, freed and discharged from all provisos and conditions of redemption and determination therein contained; and the same, and every of them, are hereby ratified and confirmed, and shall continue to be held and enjoyed, and be practised, and put in execution by the said united company of merchants of *England trading to the East Indies*, and their successors, for the better and more effectual settling and securing to them and their successors, the whole, sole, and exclusive trade to the *East Indies*, and parts aforesaid; and for the preventing all other his Majesty's subjects trading thither, and for securing also their possessions, estate, and effects, and governing their affairs and business in all respects, as fully and effectually, as if the same profits, benefits, advantages, trade, privileges, franchises, abilities, capacities, powers, authorities, rights, remedies, methods of suit, penalties, forfeitures, disabilities, provisions, matters, and things, were severally repeated, and at large re-enacted in the body of this act; subject nevertheless to such restrictions, covenants, and agreements, as are contained in the said acts and letters patent now in force, and not herein or hereby varied or altered, and subject also to the proviso following; that is to say,

and not altered by this act.

XIII. Provided always, and it is hereby enacted by authority aforesaid, That at any time upon three years notice to be given by parliament, after the twenty fifth day of *March*, which shall be in the year of our Lord one thousand seven hundred and eighty, upon the expiration of the said three years, and repayment to the said united company of merchants of *England trading to the East Indies*, or their successors, of the said capital stock, debt, or sum of four million two hundred thousand pounds, and all arrears of annuity payable in respect thereof, in case the same shall not have been before repaid, then, and from thenceforth, and not before or sooner, the said right, title, and interest, of the said united company of merchants of *England trading to the East Indies*, to the whole, sole, and exclusive trade to the *East Indies*, and parts aforesaid, shall cease and determine.

Proviso of redemption.

XIV. Provided always, and it is hereby further enacted, That nothing in the above proviso, or in any proviso in the said act of the ninth year of the reign of his said late majesty King *William the Third*, or in the said charter of the fifth day of *September*, in the tenth year of his said late Majesty's reign, or in any other act or charter contained, shall extend, or be construed to extend, to determine the corporation of the said united company of merchants of *England trading to the East Indies*, or to hinder, prevent, or exclude, the said united company from carrying on at all times after such determination of the right, to the sole, whole, and exclusive trade as aforesaid, a free trade in, to, and from the *East Indies*, and parts aforesaid, with all or any part of their own joint stock in trade, goods, merchandizes, estate, and effects, in common with other the subjects of his Majesty, his heirs and successors, trading in, to, or from those parts.

Corporation to have a common right of trade with others, after their exclusive rights is determined.

Anno decimo septimo

GEORGE II. Regis.

C A P. XXXI.

An act for repealing the duties payable upon glass beads, and for granting other duties in lieu thereof; and for allowing the same drawbacks on the exportation of refined borax and camphire, which are allowed on the exportation of unrefined borax and camphire; and for preventing the fraudulent exportation of British and Irish linnens, for the sake of the bounty allowed by an act made in fifteenth and sixteenth years of his present Majesty's reign; and for explaining and amending the said act, as to the persons who are to receive the said bounty.

The old duty
on glass beads
repealed,

and the new
duty to be the
same as is paid
for great
bugles;

and to be ap-
plied to the
same uses.

Duties on seed
bugle not to
be altered.

Borax and
camphire re-
fined in Great
Britain, shall
be intitled to
the drawback
on exporta-
tion.

WHEREAS by several acts of parliament now in force, several duties are payable upon the importation of great bugle, and glass beads: and whereas it is very difficult for the officers of his Majesty's customs, and dealers in the said commodities, to distinguish the difference between great bugle and glass beads, on the importation thereof: and whereas the duties on glass beads are much lower than the duties on great bugle, which is a great temptation to unfair traders to deceive the officers, to the great disadvantage of the revenue, and discouragement of the fair merchants: and whereas such evil practice enables the unfair traders to undersell, not only the fair merchants, but likewise to undersell such of the poor inhabitants of this kingdom, who are now employed in the making, colouring, and manufacturing of glass beads; for remedy whereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said duties on glass beads, which shall be imported from and after the twenty fourth day of June, in the year of our Lord one thousand seven hundred and forty four, shall cease and determine; and in lieu thereof there shall, from and after the said twenty fourth day of June, be paid to his Majesty, his heirs and successors, for all glass beads imported into Great Britain, whether plain or manufactured, mixed or coloured, the same subsidies, impositions, and duties, as are now payable for great bugles imported; and that the same be raised, levied, recovered, and paid by such rates, means and methods, with the like discounts and allowances on importation, and the same drawbacks on exportation, and under such penalties and forfeitures, and be applicable to the same uses and purposes, as the duties on great bugles are now raised, levied, recovered, paid, and applied.

II. Provided nevertheless, and it is hereby declared, That this act, or any thing herein contained, shall not in any wise be construed or understood to extend to lessen or alter the rates or duties on small or seed bugle, which are to remain and be in the same manner as they are now rated and paid.

III. And whereas large quantities of borax unrefined, commonly called Tincall, and of camphire unrefined, are frequently imported, both which are generally shipped in the same unrefined condition, and a drawback paid on exportation thereof: and whereas the said commodities, when refined in Great Britain, are not entitled, by the laws in being, to any drawback, although they are subject to waste and loss of weight in refining them here, and are therefore exported abroad, and refined in foreign countries, to the prejudice of the revenue and the commerce of this kingdom: for remedy whereof, be it enacted by the authority aforesaid, That from and after the twenty fourth day of June, one thousand seven hundred and forty four, all borax, and all camphire which shall be refined in Great Britain, upon oath being first made by the refiner or refiners thereof, that the said borax and camphire entered for exportation, were produced solely from

from the very same borax and camphire which had been imported into Great Britain unrefined, and for which his Majesty's customs and duties had been duly paid at the time of the importation thereof, and that the same were duly exported, his Majesty's searcher also certifying the shipping thereof, and all such other requisites being duly performed, as are necessary to be done and performed, with regard to borax and camphire unrefined, and shipt for exportation, shall be entitled unto and have the same drawback of all the several duties in all respects, as a like quantity of unrefined borax and of unrefined camphire, are now by law entitled unto; any statute, law, custom, or usage to the contrary notwithstanding.

Anno decimo septimo

GEORGE II. Regis.

C A P. XXXVI.

An act for permitting certain goods therein enumerated, to be imported during the war in British built shipping, the property of foreigners; and for relief of William Ord, and others, and for obviating a doubt which hath arisen upon the act of the twelfth year of the reign of King Charles the Second, intituled, An act for the encouraging and increasing of shipping and navigation, as to the importation on the account of aliens, of goods of the growth or production of the plantations of Spain and Portugal, in English ships duly navigated.

SECT. IV. **A**ND whereas by two other clauses in the aforesaid act, passed in the twelfth year of the reign of King Charles the Second, it is (amongst other things) enacted, That no goods or commodities whatsoever, of the growth, production, or manufacture of Africa, Asia, or America, or any part thereof, or which are described or laid down in the usual maps or charts of those places, be imported into England, Ireland, or Wales, islands of Guernsey or Jersey, or town of Berwick upon Tweed, from any other place or places, country or countries, but only from those of the said growth, production, or manufacture, or from those ports where the said goods and commodities can only, or are or usually have been first shipped for transportation, and from none other places or countries, under the penalty of the forfeiture of all such the aforesaid goods, as shall be imported from any other place or country, contrary to the true intent and meaning thereof, as also of the ship in which they were imported, with all her guns, furniture, ammunition, tackle, and apparel: And whereas there is a proviso in the said act, That it shall and may be lawful to and for any of the people of England, Ireland, Wales, islands of Guernsey or Jersey, or town of Berwick upon Tweed, in vessels or ships to them belonging, and whereof the master and three fourths of the mariners at least are English, to load and bring in from any of the ports of Spain and Portugal, or western islands, commonly called Azores, or Madeira, or Canary islands, all sorts of goods or commodities of the growth, production, or manufacture of the plantations or dominions of either of them respectively: And whereas disputes have arose on the construction of the said proviso, whether goods of the growth, production, or manufacture of the plantations of Spain or Portugal, may be imported for account of aliens, from the places, and in the manner expressed in the said proviso, and whether such goods belonging to aliens, so imported, are not liable to be forfeited, together with the ship, which tends to the prejudice of the British navigation, as likewise detrimental to the publick revenue; be it therefore further enacted and declared by the authority aforesaid, That it shall and may be lawful for any person or persons to import the goods mentioned in the said proviso, and in such ships so navigated, as in the said proviso is expressed, although such goods belong to and are the property of aliens.

In what manner goods the property of aliens may be imported.

Anno decimo septimo

GEORGE II. Regis.

CAP. XL.

An act to continue the several laws therein mentioned for preventing theft and rapine on the northern borders of England; for the more effectual punishing wicked and evil disposed persons going armed in disguise, and doing injuries and violences to the persons and properties of his Majesty's subjects, and for the more speedy bringing the offenders to justice; for continuing two clauses to prevent the cutting or breaking down the bank of any river, or sea bank, and to prevent the malicious cutting of hop-binds; and for the more effectual punishment of persons maliciously setting on fire any mine, pit, or delph of coal, or cannel coal; and of persons unlawfully hunting or taking any red or fallow deer in forests or chaces, or beating or wounding the keepers or other officers in forests, chaces, or parks; and for granting a liberty to carry sugars of the growth, produce, or manufacture of any of his Majesty's sugar colonies in America, from the said colonies directly to foreign parts in ships built in Great Britain, and navigated according to law; and to explain two acts relating to the prosecution of offenders for embezzling naval stores, or stores of war; and to prevent the retailing of wine within either of the universities, in that part of Great Britain called England, without licence.

Act 12 Geo.
2. c. 30. re-
lating to the
sugar colonies,

continued till
24 June, 1751.

Farther conti-
nued by
24 Geo. 2.
c. 57. sect. 7.

SECT. IX. **A**ND be it further enacted by the authority aforesaid, That an act, made in the twelfth year of the reign of his present Majesty, intituled, *An act for granting a liberty to carry sugars of the growth, produce, or manufacture of any of his Majesty's sugar colonies in America, from the said colonies directly to foreign parts, in ships built in Great Britain, and navigated according to law; which was to continue in force for five years, from the twenty ninth day of September, one thousand seven hundred and thirty nine, and from thence to the end of the then next session of parliament, shall be, and is hereby continued from the expiration thereof, until the twenty fourth day of June, which shall be in the year of our Lord one thousand seven hundred and fifty one, and from thence to the end of the then next session of parliament.*

Anno decimo octavo

GEORGE II. Regis.

CAP. V.

An act for granting and continuing the duties upon salt, and upon red and white herrings, for the further term of six years; and for declaring that the duties on salt, which arise and are payable in that part of Great Britain called Scotland, shall be subject to the same charges thereon, as the same duties were liable to by the act of the fifth year of the reign of his late majesty King George the First. EXP.

WHEREAS by an act of parliament, made in the fifth and sixth years of the reign of their late majesties King William and Queen Mary, of glorious memory, intituled, *An act for granting to their Majesties certain rates and duties upon salt, and upon beer, ale, and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons*

sons as shall voluntarily advance the sum of ten hundred thousand pounds, towards carrying on the war against France; it was, amongst other things, enacted, That from and after the twenty fifth day of March, one thousand six hundred and ninety four, there should be throughout the kingdom of England, dominion of Wales, and town of Berwick upon Tweed, raised, levied, collected, and paid unto their Majesties, their heirs and successors, until the seventeenth day of May, which should be in the year of our Lord one thousand six hundred and ninety seven, for salt, the rates and duties following; that is to say, For every gallon of salt, not being of the product or manufacture of the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, imported, or to be imported into England, Wales, or Berwick upon Tweed, the sum of three pence of lawful money of England, over and above the then duties payable on salt imported, and after that rate for a greater or lesser quantity; and for every gallon of salt, and rock salt, made at the salt works, or taken out of any pits within the said kingdom of England, dominion of Wales, or town of Berwick upon Tweed, the sum of one penny halfpenny, and after that rate for a greater or lesser quantity, with divers provisions and directions in the said act contained for managing, collecting, paying, and applying the said duties: and whereas by another act, made in the seventh and eighth years of the reign of his said late majesty King William the Third, intituled, An act for continuing to his Majesty certain duties upon salt, glass wares, stone and earthen wares, and for granting several duties upon tobacco pipes, and other earthen wares, for carrying on the war against France, and for establishing a national land bank, and for taking off the duties upon tonnage of ships, and upon coals; the same rates and duties were continued for ever for the purposes of the said act: and whereas by an act of parliament, made in the ninth and tenth years of the reign of his said late majesty King William the Third, intituled, An act for raising a sum not exceeding two millions, upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies; it was, amongst other things, enacted, That there should be raised, levied, collected, and paid unto his Majesty, his heirs and successors for ever, for salt, the several additional rates and duties following; that is to say, For every gallon of salt, from and after the twenty fourth day of December, in the year of our Lord one thousand six hundred and ninety nine, imported from foreign parts, the sum of seven pence, of lawful money of England, to be paid by the importer or importers thereof, and after that rate for a greater or lesser quantity; and for every gallon of salt, and rock salt, from and after the twenty fourth day of December, one thousand six hundred and ninety nine, made at the salt works, or taken out of any pit or pits within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, the sum of three pence halfpenny of like money, and after that rate for a greater or lesser quantity: and whereas by the articles of union between the kingdoms of England and Scotland, all the said duties on salt were, from the times therein mentioned, to take place in Scotland (except the additional duty on home-made salt) with some provisions for preventing salt made in Scotland from being brought into England, without paying the said additional duty on salt made in England: and whereas by an act of parliament made in the third year of the reign of his present Majesty, intituled, An act for taking off certain duties upon salt; and for making good any deficiencies in the funds that may happen thereby; and for charging the reduced annuity payable to the East India company on the aggregate fund; and for relief of Matthew Lyon, executor of Matthew Page deceased, in respect of the duty for salt lost by the overflowing of the river Mercy, in the year one thousand seven hundred and twenty four, it is enacted, That from and after the twenty fifth day of December, in the year of our Lord one thousand seven hundred and thirty, the duty of one penny halfpenny per gallon on salt and rock salt made in this kingdom, which was granted by the said act of the fifth and sixth years of the reign of their late Majesties King William and Queen Mary; and also all the additional duties on salt, whether imported from foreign parts or home-

home-made, which were granted by the said act of the ninth and tenth years of the reign of his said late majesty King William the Third, should cease, determine, and be no longer paid or payable; and then, and from thenceforth, all the powers and authorities given or granted by any act or acts of parliament for the levying, securing, collecting, or recovering the same; and all penalties and forfeitures relating thereto; and all provisions, regulations, or restrictions relating to the importing or bringing of salt made in Scotland into England, without paying the said additional duty on salt, should cease, determine, and not be put in execution; and then and from thenceforth the right or demand of any person or persons in pursuance of the said recited acts, or any of them, on his or their exporting beyond the seas, any salt, for which the said duties had been before secured or paid, to have the securities for the same discharged, or the monies paid for the same repaid, should cease and determine, as to so much of such securities or payments as were given or made for any of the duties by the said act to be determined; and that no drawback on account of such duties so secured or paid, before the said twenty fifth day of December, in the year of our Lord one thousand seven hundred and thirty (except for the duty of three pence per gallon on foreign salt, imposed by the first herein recited act) should be made and allowed on any salt exported beyond the seas after that time, with a proviso in the said act contained, that the same should not extend to determine the said duty of three pence per gallon on salt, not of the product or manufacture of the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, so as aforesaid, granted by the said act of the fifth and sixth years of the reign of their said late majesties King William and Queen Mary, nor to determine or make void any of the provisions, rules, or directions made by the said acts, or any of them, and then in force for payment of the said duties by the importers of such foreign salt upon the entry thereof, or for preventing the landing thereof before such entry made, or the securing the same by bond, with sufficient sureties, or for allowing the discounts for paying the said duty in ready money, or for allowances for drawbacks of the duties paid or secured on the re-exporting the same to foreign parts, or making good any accidents or losses that might happen in such salt, after shipping the same for exportation to foreign parts, or to be carried coastwise, or for ascertaining the weight in each bushel by which the said duty should be computed, or to determine or make void any former act or clause relating to the ships or vessels laden with foreign salt, found hovering on the coast, or relating to such salt exported to Ireland, and landed there; but the same, and every of them, should remain and be in as full force and virtue, as they then were, if the said last recited act had not been made: and whereas by an act of parliament made in

5 Geo. 2. c. 6. fifth year of the reign of his present Majesty, intituled, An act for reviving the duties on salt for the term therein mentioned, it was enacted, That from and after the twenty fifth day of March, one thousand seven hundred and thirty two, for and during the space of three years, the duty of one penny halfpenny per gallon on all salt and rock salt made at the salt works, or taken out of any pits in this kingdom, and after that rate for a greater or lesser quantity, which was granted by the said act of the fifth and sixth years of the reign of their late majesties King William and Queen Mary, and since made perpetual; and also all the additional duties on salt (whether imported from foreign parts, or made in any part of Great Britain) which were granted by the said act of the ninth and tenth years of the reign of his said late majesty King William the Third, or made payable by the articles of union between the kingdoms of England and Scotland, should be revived, and be payable and paid in such manner, and with such allowances for prompt payment, and for waste on salt carried coastwise, or to Ireland, as if the said last recited act of the third year of the reign of his present Majesty had never been made; and that all the powers and authorities given by the said recited acts, or either of them, or by any other act or acts of parliament, for levying, collecting, recovering, securing, and paying the said duties, and all penalties and forfeitures relating thereto, and all provisions for the distribution of such penalties and forfeitures between his Majesty and the informers, when recovered,

recovered, and the methods of suing for, recovering, receiving, and mitigating the same, and all provisions, regulations, or restrictions relating to the importing or bringing of salt made in Scotland into England, without paying the said additional duty on salt, should be revived, and be in full force and virtue; and that the right or demand of any person or persons, in pursuance of the said acts, for or in respect of his or their exporting beyond the seas any salt for which the said duties should be paid, or secured to be paid, to have the securities for the same discharged, or the monies paid for the same repaid, should be also revived, and all drawbacks on account of such duties, so secured or paid, shall be made or allowed for or in respect of the exportation of salt to parts beyond the seas (whether the same should be foreign salt, or made within any part of Great Britain) in the same manner as such drawbacks ought to have been made, if the said last recited act had not been made: and whereas the rates or duties of one shilling and eight pence per thousand on all red herrings, and of three shillings and four pence per barrel on all white herrings cured promiscuously with red herrings, or white herrings designed for exportation, but afterwards delivered out for home consumption, which were imposed by two several acts made in the eighth year of the reign of his late majesty King George the First; and which, in consequence of the said recited act of the third year of his present Majesty, were reduced to the rate of four pence for every thousand of such red herrings, and of eight pence for every barrel of such white herrings, were likewise revived by the said late act of the fifth year of his present Majesty: and whereas the allowance of five shillings per barrel on the exportation of salted beef and pork exported for sale from any part of Great Britain to any parts beyond the seas, which was given by the eighth article of the treaty of union between the kingdoms of England and Scotland, and by an act made in the fifth year of the reign of her late majesty Queen Anne, and which, in consequence of the said recited act of the third year of his present Majesty, was reduced to an allowance of one shilling and six pence per barrel, was also revived by the said last recited act of the fifth year of his present Majesty: and whereas by an act of parliament, made and passed in the seventh year of his Majesty's reign, intituled, An act for granting and continuing the duties upon salt, and upon red and white herrings, for the further term of seven years; and for licensing the erecting new refineries of rock salt in the counties of Essex and Suffolk, it was enacted, That from and after the determination of the said term of three years, in the said last recited act of the fifth year of his Majesty's reign mentioned, the several and respective rates and duties upon salt, and upon red and white herrings, which by the said act were revived, should be further continued for and during the space of seven years; and that the same should be managed, raised, levied, collected, secured, and paid, in such manner and form, and by and under such powers, authorities, penalties, forfeitures, provisions, restrictions, and regulations, for managing, raising, levying, collecting, securing, and paying the same, and with such allowances for prompt payment, and for waste or salt carried coastwise, or to Ireland, and for fish, beef, and pork exported to parts beyond the seas, and with such drawbacks and debentures on account of duties paid, or secured to be paid, for salt exported to parts beyond the seas, as were particularly mentioned in the said last recited act; and that the said last recited act, and every article, rule, clause, matter, and thing therein contained, or thereby referred unto, and then being in force (not otherwise altered by the said act) should be and continue in full force, for and during the said further term of seven years, as fully and amply, to all intents and purposes, as if the same had been particularly recited, expressed, and enacted in the body of the said act: and whereas by an act of parliament, made and passed in the eighth year of his Majesty's reign, intituled, An act for granting and continuing the duties upon salt, and upon red and white herrings, for the further term of four years; and for giving further time for the payment of duties omitted to be paid for the indentures and contracts of clerks and apprentices, it was enacted, That from and after the determination of the said term of seven years in the said last recited act of the seventh year of his Majesty's reign

reign mentioned, the several and respective rates and duties upon salt, and upon red and white herrings, which by the said last recited act were continued, should be further continued for and during the space of four years; and that the same should be managed, raised, levied, collected, secured, and paid in such manner and form, and by and under such powers, authorities, penalties, forfeitures, provisions, restrictions, and regulations, for managing, raising, levying, collecting, securing, and paying the same, and with such allowances for prompt payment, and for waste on salt carried coastwise, or to Ireland, and for fish, beef, and pork exported to parts beyond the seas, and with such drawbacks or debentures on account of duties paid, or secured to be paid, for salt exported to parts beyond the seas, as were particularly mentioned in the said last-recited act; and that the said last recited act, and every article, rule, clause, matter, and thing therein contained, or thereby referred unto, and then being in force, not otherwise altered by the said act, should be and continue in full force and effect, for and during the said further term of four years, as fully and amply, to all intents and purposes, as if the same had been particularly recited, expressed, and enacted in the body of the said act: and whereas by one other act of parliament, made and passed in the fourteenth year of his present Majesty's reign, intituled, An act for granting and continuing the duties upon salt, and upon red and white herrings, for the further term of seven years; and for allowing rock salt to be used in making salt from sea water, at the salt works at Neath, in the county of Glamorgan, it was enacted, That from and after the determination of the said term of four years, in the last recited act of the eighth year of his Majesty's reign mentioned, the several and respective rates and duties upon salt, and upon red and white herrings, which by the said last recited act were continued, should be further continued, for and during the space of seven years; and that the same should be managed, raised, levied, collected, secured, and paid, in such manner and form, and by and under such powers, authorities, penalties, forfeitures, provisions, restrictions, and regulations for managing, raising, levying, collecting, securing, and paying the same, and with such allowances for prompt payment, and for waste on salt carried coastwise, or to Ireland, and for fish, beef, and pork exported to parts beyond the seas, and with such drawbacks or debentures on account of duties paid, or secured to be paid, for salt exported to parts beyond the seas, as were particularly mentioned in the said before recited acts; and that the said before recited acts, and every article, rule, clause, matter and thing therein contained, or thereby referred unto, and now being in force, and not otherwise altered by the said act, should be and continue in full force and effect, for and during the said further term of seven years, as fully and amply, to all intents and purposes, as if the same had been particularly recited, expressed, and enacted in the body of the said act: now, we your Majesty's most dutiful and loyal subjects the commons of Great Britain in parliament assembled, towards raising the necessary supplies for defraying the expences of your Majesty's government, and for carrying on the present war with success, have freely resolved to grant and continue to your Majesty all and every the rates and duties upon salt, and upon red and white herrings, by the said last recited act continued; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the determination of the said term of seven years, in the said last recited act mentioned, the several and respective rates and duties upon salt, and upon red and white herrings, which by the said last recited act were continued, shall be and are hereby further continued, for and during the space of six years; and that the same shall be managed, raised, levied, collected, secured, and paid in such manner and form, and by and under such powers, authorities, penalties, forfeitures, provisions, restrictions, and regulations for managing, raising, levying, collecting, securing, and paying the same, and with such allowances for prompt payment, and

All the powers, &c. in the former acts are further continued by this act.

and for waste on salt carried coastwise, or to *Ireland*, and for fish, beef, and pork exported to parts beyond the seas, and with such drawbacks or debentures on account of duties paid, or secured to be paid, for salt exported to parts beyond the seas, as are particularly mentioned in the said before recited acts; and that the said before recited acts, and every article, rule, clause, matter, and thing therein contained, or thereby referred unto, and now being in force, and not otherwise altered by this act, shall be and continue in full force and effect, for and during the said further term of six years, as fully and amply, to all intents and purposes, as if the same were particularly recited, exprest, and enacted in the body of this present act.

Anno decimo octavo

GEORGE II. Regis.

C A P. IX.

An act for granting to his Majesty several duties upon all wines imported into Great Britain; and for raising a certain sum of money by annuities, and a lottery, in manner therein mentioned, to be charged on the said additional duties.

Most gracious sovereign;

WE your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, towards raising a supply to enable your Majesty to carry on the present war with vigour, and for answering other your Majesty's weighty and important occasions, and with an humble and thankful acknowledgment of your Majesty's favourable and tender regard of us your faithful commons, have cheerfully and unanimously given and granted unto your Majesty an aid or assistance to be raised and levied upon all wines and vinegar to be imported into *Great Britain*, according to such rates, and in such manner and form, as is herein mentioned; and we do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fifth day of *March*, one thousand seven hundred and forty five, over and above all subsidies of tonnage and poundage, and all other subsidies, additional duties, and impositions whatsoever, due or payable for all wines and vinegar imported into *Great Britain*, by any act or acts of parliament now in force, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors (before landing thereof) the additional impositions, rates, or duties following, without any discount or deduction inwards, or drawback on re-exportation afterwards; that is to say, For every ton of *French* wine and *French* vinegar, which shall be imported into this kingdom, the sum of eight pounds, and so after that rate for any greater or lesser quantity; and also for every ton of all other wines and vinegar imported into this kingdom, the sum of four pounds, and so after that rate for any greater or lesser quantity; the same to be raised, levied, collected, paid, and recovered in such manner and form, and by such ways, means, and methods, and under such penalties and forfeitures (except as to discounts and drawbacks aforesaid) as are mentioned and exprest in the act of parliament made and passed in the first year of the reign of his late majesty King *James* the Second, intituled, *An act for granting his Majesty an imposition upon all wines and vinegar imported between the twenty fourth day of June, one thousand six hundred and eighty five, and the twenty fourth day of June, one thousand six hundred and ninety three, or in any other* act

An aid granted to his Majesty by additional duties,

on every ton of French wine and vinegar, 8 l.

of other wines and vinegar, 4 l.

to be raised as by 1 Jac. 2. c. 3.

act or acts of parliament, by which the said impositions, rates, and duties upon all wines and vinegar imported were continued and made perpetual, and all powers, penalties, forfeitures, provisions, articles, and clauses therein contained (not any ways altered by this act) shall continue in full force and effect during the continuance of the said impositions, rates, and duties hereby granted, and shall be applied, practised, and executed for the raising, levying, collecting, securing, answering, and paying the said impositions, rates, and duties, according to the true intent and meaning of this act, as fully and effectually, to all intents and purposes, as if the said clauses, matters, and things had been again repeated and re-enacted in the body of this present act; any law, custom, or usage to the contrary in any wise notwithstanding.

Unmerchant-
able wines ex-
empt;

and to be dis-
posed of as by
12 Geo. 1.
c. 28.

These duties
to be managed
by the com-
missioners of
customs;

and paid
weekly into
the exche-
quer.

II. Provided always, That nothing in this act contained shall extend, or be construed to extend, to lay any further duties upon wines damaged, corrupt, or unmerchantable, and for which the merchants or importers thereof shall refuse to pay or secure the duties, and which, by an act passed in the twelfth year of the reign of his late majesty King George the First, intituled, *An act for the improvement of his Majesty's revenues of customs, excise, and inland duties*, are on such refusal directed to be received into the custody of proper officers of the customs, to be publicly sold, in order to be distilled into brandy, or to be made into vinegar.

III. And it is hereby enacted by the authority aforesaid, That the said impositions, rates, and duties by this act granted, shall, from time to time, be under the management and direction of the respective commissioners of his Majesty's customs, and their officers for the time being, and shall be paid into the hands of the receiver general of the customs in England for the time being; and such receiver general shall weekly, to wit, on Wednesday in every week, if it be not an holy day; and if it be, then on the next day after that is not an holy day, answer and pay all the monies arising by the said additional impositions, rates, and duties (the necessary charges of raising, collecting, and answering the same only excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other monies which such receiver general shall receive for the use of his Majesty, his heirs and successors, for the uses and purposes in this act mentioned.

Anno decimo octavo

GEORGE II. Regis.

C A P. XXII.

An act for granting to his Majesty the sum of eight hundred thousand pounds out of the sinking fund; and for granting a sum remaining in the exchequer, arisen by the surplus of the duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and forty five; and for the further appropriating the supplies granted in this session of parliament; and for giving further time for the payment of duties omitted to be paid for the indentures or contracts of clerks and apprentices, and for the further enforcing the payment of the said duties.

Duties for
soapers waste
to cease,

after June 24,
1745.

SECT. AND whereas it hath been found by experience, that soapers waste is of great use and service for improvement of lands, for which purpose great quantities thereof would be used, if the same were permitted to be brought into this kingdom freed and discharged from payment of the duties, to which the same is now liable upon importation; for the encouragement therefore of such improvements, be it enacted by the authority aforesaid, That from and after the twenty fourth day of June, one thousand seven hundred and

and forty five, all the duties now payable for soapers waste, imported into this kingdom, shall cease and determine; and from thenceforth it shall be lawful to import into this kingdom soapers waste, without paying any subsidy, custom, imposition, or other duty for the same; any law, statute, usage, or provision to the contrary notwithstanding.

Anno decimo octavo

GEORGE II. Regis.

C A P. XXIV.

An act for effectually preventing the exportation of foreign linens, under the denomination of British or Irish linens.

WHEREAS by reason of the bounty or allowances granted on the exportation of British and Irish linens, evil-minded persons may fraudulently endeavour to export linens of foreign fabrick and manufacture, and to receive the said bounties or allowances for the same, as if the same were of the manufacture of Great Britain and Ireland: and whereas certain stamps are required by law to be put upon linens, made in that part of Great Britain called Scotland, and in Ireland, which may have been put on foreign linens, in order to vend them as linens of the manufacture of that part of Great Britain called Scotland, or of Ireland; for remedy whereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, one thousand seven hundred and forty five, no stamp master or lapper in Scotland or Ireland, shall any way mark, stamp, or seal any linens whatsoever, until such stamp master or lapper shall have taken an oath for the true and faithful execution of his office, before one or more justice or justices of the peace in Scotland and Ireland respectively (which oath the said justice or justices is and are hereby authorized and required to administer) nor until after the owner or manufacturer of any linen brought to be marked or stamped, shall, before the stamp master of the place next adjoining to the place of abode of the owner or maker of such linen, take an oath (which oath the said stamp masters, severally and respectively, are hereby authorized and required to administer) that such linens desired to be marked or stamped, and every part thereof, is and are really and truly of the manufacture of Scotland or Ireland, and of no other place.

Stamp masters to take an oath for the true execution of their office.

Linens to be stamped must be sworn to be of the manufacture of Scotland or Ireland.

II. And be it further enacted by the authority aforesaid, That no bounty shall be paid or allowed on the exportation of any British or Irish linens, but on such only at both ends of every piece whereof the name and place of abode of the manufacturer or maker thereof, together with the year of our Lord, wherein the said piece was manufactured or made; and also a number, denoting the order in which such piece was so manufactured or made in such year, beginning with N^o I. and proceeding progressively according to the number of pieces made by such manufacturer or maker in each year; and also the name and place of abode of the exporter or seller thereof for exportation, shall be severally marked or stamped in plain, distinct, and legible letters, figures, and words at length; and unless at the ends of every piece of such linen, there shall be marked or stamped in plain, distinct, and legible letters, words, and figures, the month and year when, and the name of the port at which such linens shall be entered for exportation, claiming the bounty; and unless (except in the instance herein after mentioned) the ends of every such piece of linen, near which such marks or stamps shall be made, shall be whole and entire, as the same were when it

Conditions of paying a bounty on linens exported.

was

was cut or taken out of the loom; any law or statute to the contrary thereof in any wise notwithstanding; all which marks or stamps shall be marked or stamped with lamb-black and burnt oil, in a plain, legible and durable manner.

Pieces cut for
bleaching
shall be cut in
presence of a
stamp master;

no bounty
without such
stamps:
Penalty on
false stamps;

or on taking
out stamps;

5^s for each
piece:

Penalty of
stamping fo-
reign linens
as British or
Irish.

To stand in
the pillory,
and be fined
50^l. or im-
prisoned 12
months.

III. And whereas it is a frequent practice in Scotland, to cut a piece of linen after it is taken out of the loom into two or more pieces, for the purpose of bleaching or whitening the same, whereby one or more of such pieces may not have the maker's or manufacturer's name made or set thereon, as is herein before directed; for remedy whereof, be it enacted by the authority aforesaid, That every piece of cloth intended to be cut for the purpose of bleaching or whitening, shall be so cut in the presence of the stamp master of the place next adjoining to the place of abode of the owner of such cloth, and each piece cut off, not having the manufacturer's or maker's name and place of abode stamped thereon, shall be stamped with the name and place of abode of the said stamp master, and with the name and place of abode of the manufacturer and maker thereof, together with the year of our Lord wherein the same was so bleached or whitened, which the stamp-master is hereby empowered and directed to stamp thereon; and no bounty shall be paid or allowed on exportation of any such cut piece of cloth that shall not have the said stamps thereon: and if any person or persons shall, from and after the twenty fourth day of June, one thousand seven hundred and forty five, stamp or mark any linens, or cause or procure any linens to be stamped or marked, contrary to all or any of the directions of this act, or shall mark or stamp, or cause or procure the same to be marked or stamped, with a mark or stamp expressing the name or place of abode of any person or persons, other than that of the real and true manufacturer or maker thereof, or expressing an untrue description of the real and true manufacturer's or maker's place of abode, or of the year of our Lord in which such linen was manufactured, or of the order in which the same was manufactured or made, or shall wilfully mark or set on any such linens any false or counterfeit stamp, in imitation of the mark or stamp used by any manufacturer or maker of *British* or *Irish* linens, or shall wilfully or maliciously cut off, obliterate, wash, take out, or destroy, or cause or procure to be cut off, obliterated, washed, or taken out, or destroyed, any stamp or mark marked or stamped on linen, such person or persons shall forfeit the sum of five pounds for every piece of linen so stamped as aforesaid, to be sued for and recovered by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, the court of session, court of justiciary, or court of exchequer in *Scotland*, or in any of his Majesty's courts of record in *Dublin* respectively, wherein no essoin, privilege, wager of law, or more than one imparlance shall be allowed; and one moiety of the said penalties shall be to the use of the King's majesty, his heirs and successors, and the other moiety to such person or persons as will sue or prosecute for the same.

IV. And be it further enacted by the authority aforesaid, That if any person shall make or affix, or cause or procure to be made or affixed, on any linens of foreign manufacture or fabrick, imported into *Great Britain* or *Ireland*, any of the marks or stamps required by law to be put on linens of the manufacture of *Scotland* or *Ireland*, or shall make or affix, or cause or procure to be made or affixed, on any such foreign linens, any of the marks or stamps hereby required to be marked or stamped upon linens of the manufacture of *Great Britain* or *Ireland*, or shall make or affix, or cause or procure to be made or affixed, on any such foreign linens, any mark or stamp, marks or stamps, in imitation of any of the said marks or stamps hereby, or by any other law or laws now in force, required to be marked or stamped on *British* or *Irish* linens; such person so offending, and being thereof convicted, shall stand on the pillory during the space of one hour in the forenoon, and also be punished by fine not exceeding fifty pounds, or by imprisonment for any time not exceeding twelve months, at the discre-

tion

tion of the court before whom such offender shall be convicted: and if any person shall, after the said twenty fourth day of *June*, one thousand seven hundred and forty five, sell, or expose to sale, or pack up for sale, or enter for exportation, any foreign linens marked or stamped with all or any of the marks or stamps hereby, or by any other law now in force, required to be marked or stamped upon linens of the manufacture of *Great Britain* or *Ireland*, knowing such linen to be foreign, every person so offending, and being thereof convicted, shall forfeit the said linens, and the sum of five pounds for each piece thereof so sold, exposed to sale, or packed up for sale, or entered for exportation, as aforesaid, to be sued for and recovered, by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, the court of session, court of justiciary, or court of exchequer in *Scotland*, or in any of his Majesty's courts of record in *Dublin* respectively, wherein no essoin, privilege, wager of law, or more than one imparlance, shall be allowed; and one moiety of the said penalties shall be to the use of the King's majesty, his heirs and successors, and the other moiety to such person or persons as will sue or prosecute for the same: and in case it shall be made a question, Whether such linens are of the manufacture or fabrick of *Great Britain* or *Ireland*, or of any foreign country; in such case the *onus probandi* thereof shall lie upon the claimer of such linen, or the defendant in such action or suit.

Penalty on exporting foreign linens stamped as British or Irish,

to forfeit the linens, and 5*l*. per piece:

In case of a question, Whether linens be foreign; the *onus probandi* to lie on the defendant.

Method of stamping not to be altered,

V. Provided always, and it is hereby declared, That nothing herein contained shall extend to vary or alter the method of stamping of linens of the manufacture of *Ireland* or *Scotland*, by virtue of any law or laws now in force relating thereto; but that, besides the marks or stamps herein before mentioned, all such linens shall be marked and stamped in the same manner as the same ought to have been if this act had not been made.

Anno decimo octavo

GEORGE II. Regis.

C A P. XXVI.

An act for repealing the present inland duty of four shillings per pound weight upon all tea sold in Great Britain, and for granting to his Majesty certain other inland duties in lieu thereof; and for better securing the duty upon tea, and other duties of excise; and for pursuing offenders out of one county into another.

SECT. **A**ND whereas by several acts of parliament now in force, several drawbacks or allowances are directed to be paid upon the exportation of tea, which have tempted many exporters thereof to commit great frauds and abuses, to the prejudice of his Majesty's revenue, and the fair traders: for remedy whereof, be it enacted by the authority aforesaid, That no drawback whatsoever shall be allowed or paid for any tea which shall be exported, or shipped to be exported at any time or times after the said twenty fourth day of *June*, one thousand seven hundred and forty five, and that no debenture or certificate shall be granted or made forth, for or in order to the repayment or drawing back of the duties upon any such tea so exported, or shipped to be exported, after the said twenty fourth day of *June*, one thousand seven hundred and forty five, but such drawback or repayment shall from thenceforth cease, determine, and be no longer paid; any law, statute, or provision, to the contrary thereof in any wise notwithstanding.

No drawback for tea exported.

II A

X. And

East India
company may
import tea
from any
parts of Eu-
rope, subject
to the duties,

taking a li-
cence from
the treasury.

Company neg-
lecting to sup-
ply the
market;

Licences may
be granted to
others.

Tea imported
from any parts
of Europe,
shall pay the
subsidies, &c.

and be put
into ware-
houses.

X. And whereas it may happen, that the tea imported by the said united company of merchants of England trading to the East Indies, may not always be sufficient to answer the consumption thereof in Great Britain, and to keep the price of tea in this kingdom upon an equality with the price thereof in other the neighbouring countries of Europe; be it therefore enacted by the authority aforesaid, That in every such case, it shall and may be lawful for the said united company of merchants of England trading to the East Indies, and their successors, to import into Great Britain, in British ships navigated according to law, such quantities of tea as they shall think necessary from any parts of Europe, subject to the several duties payable for tea consumed in Great Britain, and also to the same rules, methods, and directions, as are prescribed and given with respect to tea imported by them from the East Indies, so as notice be first given to the commissioners of his Majesty's treasury, or the high treasurer for the time being, of the quantity of tea so intended to be imported, with the name of the ship and master, or commander, in which the same is to be laden, and taking a licence under the hands of the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, for the lading and importing thereof as aforesaid, which licences they are hereby authorized and empowered to grant to the said company without any fee or reward, or any other charge; any law, usage, or custom to the contrary notwithstanding.

XI. Provided always, and be it further enacted by the authority aforesaid, That if the said united company of merchants of England trading to the East Indies, shall at any time neglect to keep this market supplied with a sufficient quantity of tea, at reasonable prices, to answer the consumption thereof in Great Britain, it shall and may be lawful to and for the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, to grant licences to any other person or persons, body or bodies politick or corporate, to import tea into Great Britain, from any parts of Europe, in such and the like manner, and subject to such duties, and under such restrictions and limitations, and upon such notices, and with such licences, as are herein before prescribed and directed, with respect to tea to be imported from any parts of Europe, by the said united company of merchants of England trading to the East Indies; any thing in this or any former act or acts of parliament to the contrary thereof in any wise notwithstanding.

XII. Provided always, and be it further enacted by the authority aforesaid, That from and after the said twenty fourth day of June, one thousand seven hundred and forty five, all tea imported into Great Britain, from any parts of Europe, by the said united company of merchants of England trading to the East Indies, or by any other person or persons, bodies politick or corporate (to be licensed as aforesaid) shall be entered at the custom-house, and shall pay or secure the several subsidies, and additional impositions, now chargeable upon all tea imported by the said company from the East Indies; and all tea so to be imported by the said united company, from any parts of Europe as aforesaid, shall be forthwith carried and put into such warehouse or warehouses, as are now made use of by the said united company, for the receiving tea imported by them from the East Indies, or such others, as they shall provide for that purpose, to be approved by the commissioners of his Majesty's customs, or the major part of them for the time being, and shall not be taken out of such warehouse or warehouses, until such tea shall be sold at the publick sales of the said united company, and the several duties charged thereupon by this act shall be paid; and all tea imported from any parts of Europe, by any other person or persons, bodies politick or corporate (to be licensed as aforesaid) shall also be forthwith carried or put into such warehouse or warehouses, as shall be provided for that purpose, at the charge of the respective im-
porter

porter or importers of such tea, to be also approved by the said commissioners of his Majesty's customs, or the major part of them for the time being, and shall not be taken out thence upon any account whatsoever, until the same shall be publickly sold by such person or persons, or bodies politick or corporate (of which sale or sales, six days notice shall be given in the *London Gazette*) and the inland duties charged thereupon by this act, shall be paid as aforesaid; any thing in this or any former act to the contrary thereof in any wise notwithstanding.

Six days notice of sales of tea to be given in the *London Gazette*.

Anno decimo nono

GEORGE II. Regis.

C A P. XII.

An act for granting to his Majesty several rates and duties upon glass, and upon spirituous liquors; and for raising a certain sum of money by annuities, and a lottery, to be charged on the said rates and duties; and for obviating some doubts about making out orders at the exchequer for the monies advanced upon the credit of the salt duties, granted and continued to his Majesty by an act of the last session of parliament.

Most gracious Sovereign,

WE your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, being desirous to raise the necessary supplies which we have granted to your Majesty in this session of parliament, in the most safe, easy, and expeditious manner we are able, have unanimously resolved to give and grant unto your Majesty the several and respective new and additional rates and duties herein after expressed, and to that end and purpose do most humbly beseech your Majesty, that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fifth day of *March*, one thousand seven hundred and forty six, there shall be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, for and upon all crown, plate, flint, and other glass, and all bottles and flasks, as shall at any time or times hereafter be imported or brought into the kingdom of *Great Britain* (over and above all other customs, subsidies, and duties, by any act or acts of parliament, or law whatsoever imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say;

For and upon all crown, plate, and flint glass, which shall be imported and brought into *Great Britain* as aforesaid, the sum of eight pence for every pound weight, and after that rate for a greater or lesser quantity; and for and upon all green glass or other glass which shall be imported and brought into *Great Britain* as aforesaid, the sum of two pence for every pound weight, and after that rate for a greater or lesser quantity; and for and upon all bottles and flasks, containing the quantity of a quart respectively, which shall be imported and brought into *Great Britain* as aforesaid, the sum of two shillings per dozen; and for and upon all bottles and flasks, containing more or less than a quart, which shall be imported and brought in as aforesaid, the sum of two shillings for every dozen quarts, be the quantity of bottles, containing the same, greater or lesser.

Duty upon crown, plate, and flint glass; upon green and other glass; and bottles, &c. imported.

The said several and respective rates and duties, for and upon all such glass of bottles, or flasks, to be imported or brought in as aforesaid, to be paid by the importer or importers thereof respectively.

Glass imported, and landed before entry, &c.

forfeited.

Duties how recoverable.

2 W. & M. stat. 2. c. 4.

Officers in England to manage the duties of glass imported there; and in Scotland officers there;

Exportation on glass.

Glass shipped for exportation, and re-landed;

III. And be it enacted by the authority aforesaid, That in case any such crown, plate, flint, or other glass, or such bottles or flasks so imported as aforesaid, shall be landed, or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house, in the port or place where the same shall be imported, and the duties hereby imposed shall be paid or secured, or without a warrant for the landing or delivering of the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported goods as shall be so landed, or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value thereof, shall be forfeited, and shall or may be seized or recovered of the importer or proprietor thereof (*to wit*) one moiety of the same to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person or persons, as will seize, inform, or sue for the said goods so imported and forfeited, or the value thereof, in any of his Majesty's courts of record at *Westminster*, or in his Majesty's court of *Exchequer* in *Scotland*, by action of debt, bill, plaint, or information, wherein no essoin, protection, or wager of law, shall be allowed.

IV. And be it further enacted by the authority aforesaid, That the said duties upon imported glass, by this act granted, shall be raised, levied, collected, and paid in the same manner and form, and by such ways, rules, and means, and under such penalties and forfeitures, as the present duties upon imported manufactures of glass are in and by an act passed in the second year of the reign of their late majesties King *William* and Queen *Mary*, to be raised, levied, collected, and paid; and that such of the said duties imposed by this act upon imported glass, as shall arise in *England*, *Wales*, and the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported glass, as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and all monies arising by the said duties (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenues, for the purposes herein after mentioned.

XVI. Provided always, and be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons who shall have actually paid his Majesty's duties by this act payable for any quantity of glass whatsoever, made from any of the materials charged as aforesaid, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of glass, from the said person or persons who actually paid his Majesty's duties for the same, to export such glass for any foreign parts by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantity of glass, which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same or any part thereof, shall not be re-landed, or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in his Majesty's name, and to his use.

XVII. Provided always, That if after the shipping of any such glass to be exported as aforesaid, and the giving or tendering such security as aforesaid, in order to obtain the allowances or drawbacks herein after mentioned, the glass so shipped to be exported, or any of it, shall be re-landed in any part

part of *Great Britain*; that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the glass which shall be landed, or the value thereof, shall be forfeited. Penalty.

XVIII. And it is also hereby enacted, That any person or persons, who shall export any glass to any foreign parts, shall or may make proof upon oath, or by such affirmation as aforesaid, that the duty of such glass hath been paid according to this act (which oath or affirmation the collector who received the said duty is hereby required and impowered to administer) and thereupon the said collector for the said duty upon glass shall give to such person or persons *gratis* a certificate or certificates, expressing the kinds and weight of such glass, and the duties paid for the same, pursuant to this act; which certificate being produced to the customer or collector of the port where the said glass shall be exported, and oath or affirmation, as aforesaid, being also made by the exporter, before the said customer or collector of the port (who is hereby also authorized and required to administer the same without fee or charge) that the said glass so exported is the same mentioned in the said certificate, then the said customer or collector of the port where such glass shall be exported, shall give to the exporter thereof a debenture, expressing the true weight of the glass so exported; which debenture being produced to the collector appointed to receive the said duties upon glass, in such county or place where the said glass was exported, he shall forthwith pay to the persons or agents so exporting the same, a drawback or allowance of nine shillings and four pence *per* hundred weight for all crown, plate, flint, or white glass; and two shillings and four pence *per* hundred weight for all green glass made in *Great Britain*; and if such collector shall not have money in his hands to pay the same, then the said respective commissioners of the excise in *Great Britain* are required to pay the said debenture out of the duties upon glass arising by this act; any thing in this act to the contrary notwithstanding. Debenture and drawback on glass exported.
Exporter to make oath.
Debenture.
Allowance.

XIX. And whereas the importation of glass into Ireland from foreign parts, and the exportation of glass from Ireland, may be of great prejudice to the manufacture of glass in *Great Britain*; be it further enacted by the authority aforesaid, That from and after the first day of *May*, one thousand seven hundred and forty six, no person or persons whatsoever shall import, or cause to be imported into the kingdom of *Ireland*, any crown, plate, or flint glass, or white glass, by what name soever it is, or hereafter may be called or known, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, other than the manufacture of *Great Britain*. And if any crown, plate, or flint glass, or white glass, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, other than the manufacture of *Great Britain*, shall be landed or put on shore out of any ship or vessel in *Ireland*; all such glass, of what kind soever, as shall be so landed, or put on shore, or taken out of any ship or vessel in *Ireland*, shall be forfeited and destroyed within ten days after the same shall be lawfully condemned; and also the ship or vessel in which the same was imported, be forfeited, with her tackle, apparel, and furniture; and the master of such ship or vessel, and every other person or persons concerned in importing of the same, or that shall have been aiding or assisting in the landing or putting the same on shore, shall forfeit and pay the sum of ten shillings for every pound weight thereof; and so in proportion for any greater or less quantity. No foreign glass to be imported into Ireland.
Penalty.

XX. And for the more effectually preventing of such importation of foreign glass into *Ireland*, it is hereby further enacted, That the master of every ship or vessel which shall carry any crown, plate, or flint glass, or white glass, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, to *Ireland*, shall take from the collector or comptroller of the port of *Great Britain*, where he shall lade any such Masters of ships carrying glass, to take a duplicate of contents.

To deliver on oath the duplicate to the officer of the port where he arrives.

Penalty.

Persons concerned in exporting glass from Ireland.

Penalty.

Commissioners, &c. in Ireland, to determine offences against this act there.

such glass; a duplicate of his contents in writing of all the glass taken or laden on board his ship or vessel, before he be permitted to sail out of the port, under the hand and seal of such collector or comptroller of the said port of *Great Britain*; which said duplicate shall be delivered to the master of every such ship or vessel without fee or reward; and that every such master of every such ship or vessel shall deliver upon oath such duplicate to the collector, comptroller, or other officer of the customs in such port in *Ireland*, where such ship or vessel shall arrive, and intends to unlade, before he be permitted to land any such glass. And that in case any glass of any kind or denomination whatsoever, shall be unladen or landed in any part of *Ireland*, before such duplicate is produced to the collector, comptroller, or officer as aforesaid, all such glass shall be forfeited and destroyed within ten days after the same shall be lawfully condemned; and also the ship or vessel in which the same was imported, be forfeited, with her tackle, apparel, and furniture; and the master of such ship or vessel, and every other person or persons concerned in importing of such glass, or that shall have been aiding or assisting in the landing or putting the same on shore, shall forfeit and pay the sum of ten shillings for every pound weight thereof; and so in proportion for every greater or less quantity.

XXI. And be it further enacted by the authority aforesaid, That if after the first day of *May*, one thousand seven hundred and forty six, any person or persons whatsoever shall directly or indirectly export, transport, ship off, carry, or convey, or cause or procure to be exported, transported, shipped off, carried, or conveyed, or shall be any ways aiding or assisting in the exporting, transporting, shipping off, carrying, or conveying out of the kingdom of *Ireland*, any crown, plate, or flint glass, or white glass, by what name soever it is, or hereafter may be called or known, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, or shall directly or indirectly load, or cause to be laden upon any horse, cart, or other carriage, or load or lay on board, or cause to be laden or laid on board, in any ship or vessel, in any place or port, within or belonging to the kingdom of *Ireland*, any such glass as aforesaid, with intent or purpose to export, transport, ship off, carry, or convey the same, or cause the same to be exported, transported, shipped off, carried, or conveyed out of the kingdom of *Ireland*, or out of any port or place belonging to the same, or with intent or purpose that any person or persons whatsoever should so export, transport, ship off, carry, or convey the same out of the kingdom of *Ireland*, every person so offending, shall, for every such offence, forfeit and pay the sum of ten shillings for every pound weight of glass, of any kind or denomination whatsoever, so exported, transported, shipped off, or carried, conveyed, or laden, as aforesaid, contrary to the true intent and meaning of this act; and all the glass of any kind or denomination whatsoever, so exported, transported, shipped off, or carried, conveyed, or laden, contrary to the true intent and meaning of this act, shall be forfeited and destroyed within ten days after the same shall be lawfully condemned: and all and every ship or vessel, barge, boat, or other bottom whatsoever, wherein any such glass shall be shipped or laid on board, contrary to the true intent and meaning of this act, shall likewise be forfeited, with her tackle, apparel, and furniture.

XXII. And it is hereby further enacted by the authority aforesaid, That the commissioners and sub-commissioners of excise respectively, in their respective limits and districts in *Ireland*, or the major part of them, are hereby authorized and required to hear and determine all offences against this act, relating to the exportation or importation of glass; which commissioners or sub-commissioners shall and may proceed in a summary way, and give judgement or sentence, and levy the penalties and forfeitures by this act inflicted on such offenders, in such or the like manner as they are enabled to proceed, give judgement, and levy the penalties and forfeitures in cases of

of excise in Ireland, by any act or acts of parliament now in force in that kingdom; one moiety of which penalties and forfeitures shall be to his Majesty, his heirs and successors; the other moiety to the officer or officers, or any other person or persons, who shall seize, discover, inform, or sue for the same.

Forfeitures disposed.

XXIX. And be it further enacted and declared by the authority aforesaid, That all fines, penalties, and forfeitures by this act imposed, shall be sued for, levied, recovered, or mitigated by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be recovered or mitigated by any law or laws of excise, or by this act, or by action of debt, bill, plaint, or information in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland: and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs, and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

Fines, &c. how to be levied, &c.

Anno decimo nono

GEORGE II. Regis.

C A P. XIV.

An act to continue the duties for encouragement of the coinage of money.

May it please your most excellent Majesty:

WHEREAS great benefit and advantage did accrue to England, by one act of parliament passed in the eighteenth year of the reign of his Majesty King Charles the Second, intituled, An act for encouraging of coinage; and continued by another act made in the twenty fifth year of the reign of his said Majesty King Charles, intituled, An act for continuing a former act concerning coinage; both which said acts were revived by an act made in the first year of the reign of his Majesty King James the Second; and were continued by an act made in the fourth year of the reign of King William and Queen Mary of glorious memory; and were further continued by an act made in the twelfth year of the reign of the said late King William; and were further continued by an act made in the seventh year of the reign of her late Majesty Queen Anne of blessed memory, and then extended to Scotland; and were further continued by an act made in the first year of the reign of his late Majesty King George the First of glorious memory, to be in force for seven years from the first day of March, one thousand seven hundred and fifteen, and until the end of the first session of parliament then next following; and were further continued by another act made in the ninth year of his said late Majesty's reign, for seven years, from the first day of March, one thousand seven hundred and twenty three, and until the end of the first session of parliament then next following; and were further continued by another act made in the fourth year of the reign of his present Majesty, for seven years, from the first day of March, one thousand seven hundred and thirty, and until the end of the first session of parliament then next following; and were further continued by another act made in the twelfth year of the reign of his present Majesty, for seven years, from the first day of March, one thousand seven hundred and thirty eight, and until the end of the first session of parliament then next following: so that unless the said act be continued, the encouragement given thereby will cease, and this kingdom be deprived for the future of so great a good as it hath for many years last past enjoyed: now we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do give and grant unto your Majesty, the rates, duties, and impositions herein after mentioned,

18 Car. 2. c. 5.

25 Car. 2. c. 8.

1 Jac. 2. c. 7.

4 W. & M. c. 24.

12 Will. 3. c. 11.

1 Geo. 1. c. 43.

4 Geo. 2. c. 12.

12 Geo. 2. c. 5.

The rates,
&c. by 18
Car. 2. and by
the said sub-
sequent acts
granted upon
importation
of wines,
vinegar, &c.
continued for
7 years from
1 March,
1745.

The former
acts, and all
others relat-
ing to coin-
age, &c. con-
tinued for
that term.
Farther conti-
nued by 27
Geo. 2. c. 11.

Treasury to
defray the ex-
pences of the
mints of Eng-
land and Scot-
land.

mentioned, for and during the term and time herein after expressed; and do most humbly pray that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That such and the like rates, duties, and impositions, as by the said act of the eighteenth year of King *Charles* the Second, were granted, and by the said subsequent acts were continued, for and upon the importation of wines, vinegar, cyder, and beer, during the respective terms and times therein mentioned, shall be further continued, and be paid and payable to his Majesty, his heirs and successors, for and upon all wines, vinegar, cyder, and beer, which shall be imported or brought into *Great Britain*, within or during the space of seven years, to commence from the first day of *March*, one thousand seven hundred and forty five, and until the end of the first session of parliament then next following, and no longer; and that all the said former acts, and all other acts of parliament concerning coinage, and every of them, and every clause, article, and sentence in them, or any of them contained, now being in force, shall be, and are by virtue of this act continued, and shall be in force, and be duly put in execution for and during all such time and term as are before mentioned; as fully and effectually as if the same were particularly repeated and re-enacted in the body of this present act; any former law, statute, provision, matter, or thing whatsoever to the contrary notwithstanding.

II. And to the end the importers of gold and silver into the mints of *England* and *Scotland* respectively may not be discouraged by any deficiency of the revenue by this act settled for defraying the coinage thereof; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the commissioners of the treasury, or any three or more of them now being, or the lord high treasurer, or any three or more of the commissioners of the treasury for the time being, and they are hereby impowered and directed out of the monies arising by this act, or out of any other publick supplies granted or to be granted by parliament, to cause so much money to be applied, as shall be necessary for defraying the expences of the said mints of *England* and *Scotland* respectively, by way of imprest, and upon account for that service, so as the same, together with the coinage duties arising by this act, do not exceed in any one year, the sum of fifteen thousand pounds, and so as the said monies be issued out of the exchequer of *Great Britain*, to the master of the mint in *England*, and to the master of the mint in *Scotland* respectively, for the said purposes.

Anno decimo nono

GEORGE II. Regis.

C A P. XXIII.

An act to continue two acts of parliament; one for encouraging the growth of coffee, in his Majesty's plantations in America, and the other for the better securing and encouraging the trade of his Majesty's sugar colonies in America.

5 Geo. 2. c. 24.

WHEREAS an act passed in the fifth year of the reign of his present Majesty, intituled, An act for encouraging the growth of coffee in his Majesty's plantations in *America*; and to continue and be in force from the twenty fifth day of *March*, one thousand seven hundred and thirty five, to the twenty fifth day of *March*, one thousand seven hundred and thirty nine, and from thence to the end of the then next session of parliament: and whereas another act passed in the sixth year of the reign of his said present Majesty, intituled,

An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America, to continue and be in force for the term of five years, to be computed from the twenty fourth day of June, one thousand seven hundred and thirty three, and to the end of the then next session of parliament: and whereas by another act passed in the eleventh year of the reign of his said present Majesty, the several terms granted by the two before mentioned acts were enlarged and continued, from the expiration of the said terms, for the further term of seven years, and from thence to the end of the then next session of parliament: and forasmuch as the said recited acts have, by experience, been found beneficial, and are fit to be further continued; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same; That the before mentioned acts, and each of them, and all the powers and clauses therein contained, shall be, and are hereby continued to be in full force and effect from and after the expiration of the respective terms by the said acts severally granted, enlarged, and continued, for and during the further term of seven years, and from thence to the end of the then next session of parliament.

6 Geo. 2. c. 13.

11 Geo. 2. c. 18.

The recited acts continued for 7 years. Further continued by 26 Geo. 2. c. 34.

Anno decimo nono

GEORGE II. Regis.

C A P. XXVII.

An act for the more effectual securing the duties now payable on foreign-made sail cloth imported into this kingdom; and for charging all foreign-made sails with a duty; and for explaining a doubt concerning ships being obliged at their first setting out to sea, to be furnished with one compleat set of sails made of British sail cloth.

WHEREAS by an act made and passed in the ninth year of the reign of his present Majesty, intituled, An act for further encouraging and regulating the manufacture of British sail cloth; and for the more effectual securing the duties now payable on foreign sail cloth imported into this kingdom; and which, by an act made in the thirteenth year of his present Majesty, was continued to the twenty fifth day of December, one thousand seven hundred and fifty, and from thence to the end of the then next session of parliament; it was enacted, That from and after the twenty fourth day of June, one thousand seven hundred and thirty six, all foreign-made sail cloth or canvas, usually entered as Hollands Duck, or Vitry Canvas, which should be fit and proper to be made use of for the making of sails for navigating ships or vessels, and which should be imported into Great Britain by way of merchandize, and for which any duties had been granted, or were made payable, or ought to be paid to his Majesty, should be stamped at the time of landing thereof, at or in the port or place where the same should be imported or landed; and that the commissioners of the customs of Great Britain should provide, or cause to be provided, and to be distributed to the proper officers of the customs of the ports where such foreign-made sail cloth or canvas should be imported, a sufficient number of stamps, with which the said officers were thereby required to stamp every such piece or parcel of foreign-made sail cloth or canvas; and which stamps should express or denote the place or country from whence the same sail cloth or canvas was imported; and the said commissioners were thereby required to take care that the said stamps should be so contrived, that the impression thereof might be durable, and so as the same might be the least liable to be counterfeited; and divers penalties and forfeitures were by the said act directed to be levied and inflicted, in order to prevent the counterfeiting of such stamps, and selling foreign made sail cloth or canvas with

9 Geo. 2. c. 37.

13 Geo. 2. c. 28.

counterfeit stamps, and the working up the same unstamped, in such manner as is therein mentioned: and whereas not only great numbers of sails made up in foreign parts, made of foreign canvas, are used by masters of ships and vessels for navigating such ships and vessels into this kingdom, but also great quantities of foreign-made sail cloth and canvas, fit for making sails, are imported into, and made and wrought up into sails in this kingdom, without paying the duty, or being stamped as by the former laws is directed, to the great prejudice of his Majesty's subjects, and the diminution of the publick revenue; for the remedying and preventing whereof for the future, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fourth day of June, in the year of our Lord one thousand seven hundred and forty six, every master of any ship or vessel belonging to any of his Majesty's subjects, navigated with any foreign-made sail or sails, or who shall have any foreign-made sail or sails on board his ship or vessel, shall at the time of making his entry or report of such ship or vessel at the custom-house where such ship or vessel shall be entered, also make an entry and report upon oath of all and every foreign-made sail and sails used in, or being on board every such ship or vessel; and the master of such ship or vessel shall, before such ship or vessel shall be cleared by the officers of the customs inwards, where such ship or vessel makes any discharge of her lading, pay to his Majesty, his heirs and successors, the like and the same duties as are charged upon, and made payable by an act of the twelfth year of the reign of her late majesty Queen Anne, intituled, *An act for the better encouragement of the making of sail cloth in Great Britain*, for all foreign-made sails imported by way of merchandize.

Masters of ships to make entry upon oath of all foreign-made sails on board;

and before clearing, pay the duties charged by 12 Annæ, st. 1. c. 16.

Sails to be stamped at the place of entry; on non-entry, &c. the sails to be forfeited:

The master to forfeit 50 l.

Masters not choosing to pay the duty,

and delivering the sails to the officer of the port, the sails to be forfeited.

Sails brought from the East Indies, exempted from duty.

Foreign-made sail cloth imported,

II. And it is hereby further enacted, That every such sail shall be stamped at the port or place where such ship or vessel shall make her entry as aforesaid, in manner herein after mentioned; and in case the master of such ship or vessel shall not make such entry, and pay the said duty, before the ship or vessel shall be cleared by the officers of the customs inwards, all and every such sail and sails shall be forfeited to his Majesty, his heirs and successors; and such master shall, for every such offence, also forfeit the sum of fifty pounds, which said sum of fifty pounds shall be applied, one moiety thereof to the use of his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall sue for the same.

III. Provided always, and it is hereby enacted and declared, That if the master of such ship or vessel shall, after his report and entry made, and before the ship or vessel is cleared by the officers of the customs inwards, declared his intention of not choosing to pay the said duty, and shall deliver to the officers of the customs of the port or place where he makes such entry and report as aforesaid, such sail or sails for which he has declared his intention of not paying the said duty; that then, and in such case, such sail and sails is and are hereby declared to be forfeited to his Majesty, his heirs and successors, and such master shall not be subject or liable to pay the said duty or penalty of fifty pounds; any thing herein contained to the contrary in any wise notwithstanding.

IV. Provided always, and it is hereby further enacted and declared, That nothing herein contained shall be deemed, construed, adjudged, or taken to charge or make liable any captain or master of any ship or vessel coming from the *East Indies*, with any of the duties or forfeitures aforesaid, for or upon account of such ship or vessel being navigated with, or having on board any foreign-made sail or sails, which shall be by such captain or master, *bona fide*, brought from the *East Indies*; any thing in this act to the contrary in any wise notwithstanding.

V. And be it enacted by the authority aforesaid, That from and after the twenty fourth day of June, one thousand seven hundred and forty six,

fix, all foreign-made sail cloth or canvas, usually entered as *Hollands Ducks*, or *Vitry Canvas*, fit and proper to be made use of for the making of sails for navigating of ships or vessels, which shall be imported into *Great Britain* by way of merchandize, and upon the importation whereof any duties have been granted, or are made payable, or which ought to be paid to his Majesty, his heirs and successors, shall be stamped at the time of landing thereof, at or in the port or place where the same shall be imported or landed, as hereafter mentioned.

to be stamped at the landing thereof.

VI. And whereas the stamps now used at the custom-house, in pursuance of the said former act, are of too small dimensions, and as the same are now used and applied, make a very obscure mark and impression, and which is liable to be soon defaced, and become undistinguishable; it is therefore further enacted by the authority aforesaid, That the commissioners of the customs of *Great Britain* shall, on or before the said twenty fourth day of *June*, provide or cause to be provided, such and so many stamps of eight inches diameter each, as shall be sufficient for that purpose, for the stamping of all foreign-made sails, and foreign-made sail cloth or canvas, and shall for that purpose cause a proper number of the said stamps to be sent to, and distributed amongst the respective proper officers of the customs of all and every the port and ports within the kingdom of *Great Britain*; and the officers of every such port are hereby enjoined and required to stamp all such foreign-made sails, and foreign-made sail cloth or canvas, which shall be imported and entered at the several ports where they respectively reside; and which said stamps shall, in order to make the impression durable, be dipped in a liquor made of red lead well mixed with linseed oil well boiled; and the said stamp or impression therewith to be made, shall express and denote the place and port in which such sails, and foreign-made sail cloth or canvas are entered; and the said commissioners, in providing the said stamps for the purposes aforesaid, shall take care that they be so contrived, that the impression thereof may be plain and durable, so as the same may be least liable to be forged or counterfeited; and if any person or persons whatsoever shall, at any time or times from and after the said twenty fourth day of *June*, counterfeit or forge any stamp, which shall be provided or made in pursuance of this act for the purposes aforesaid, or shall counterfeit or resemble the impression of the same, upon any of the said foreign-made sail cloth or canvas, or foreign-made sails, chargeable with any duty by virtue of this act, or of any former act or acts of parliament made in that behalf; or shall sell such sail cloth or canvas with such counterfeit or forged stamps, knowing the same to be counterfeited or forged, thereby to defraud his Majesty, his heirs or successors, of any of the duties thereby and hereby granted; then every such person so offending, and duly convicted thereof, shall forfeit the sum of fifty pounds.

Stamps of 8 inches diameter to be made, &c.

Stamps to be dipped in red lead and oil; and to denote the place of entry of the sail cloth.

Forging the stamps, &c.

to forfeit 50l.

VII. And it is hereby further enacted, That from and after the said twenty fourth day of *June*, no master sail-maker, journeyman sail-maker, or other person or persons whatsoever, within *Great Britain*, and from and after the twenty ninth day of *December*, one thousand seven hundred and forty six, no master sail-maker, journeyman sail-maker, or other person or persons whatsoever, in his Majesty's plantations in *America*, shall make or work up into sails or tarpawlins, or cause to be made or worked up into sails or tarpawlins, any foreign-made sail cloth or canvas not stamped according to this act; and in case any master or journeyman sail-maker, or other person or persons whatsoever, shall make or work up, or cause to be made or worked up, into sails or tarpawlins, any foreign sail cloth or canvas, other than as aforesaid, such sails and tarpawlins shall be forfeited, and every such master or journeyman sail-maker, or such other person or persons so offending, and being thereof lawfully convicted upon the oath of one or more credible witness or witnesses, before any one or more justice or justices of the peace for the county, riding, division, city, town, or place where the said offence shall be committed (which oath such justice

Foreign-made sail cloth made up unstamped,

to be forfeited; and the sail-maker, &c.

to pay 50 l.
to be levied
by distress;

or be commit-
ted for six
months.

Stamps to be
put on the af-
ter side of the
sails, &c.

Penalty of 10 l.

Foreign-made
sail cloth un-
stamped, not
to be mended,
&c.

Penalty 20 l.

New sails to
be stamped
with the
maker's
name, &c.

under forfei-
ture of the
sails, and 10 l.

Ships new
built in Great
Britain or
America,

justice and justices is and are hereby impowered and required to administer) shall forfeit the sum of fifty pounds for every sail or tarpaulin by him or them so made, or caused to be made, not being stamped as aforesaid; which said penalty or forfeiture of fifty pounds shall be levied and recovered by distress and sale of the offender's goods and chattels, by warrant or warrants under the hands and seals of two or more justices of the peace for the county, riding, division, city, town, or place where the offence shall be committed, and shall go and be applied to the use of the informer or informers; and for want of such distress, it shall and may be lawful to and for such justice or justices, by like warrant or warrants, to commit such master or journeyman sail-maker, or other person, to the gaol of the county, city, riding, division, town, or place where such offence was committed, there to remain without bail or mainprize for the space of six months, or until he pays the said penalty of fifty pounds.

VIII. And be it further enacted, That every sail-maker, or other person, who shall make up into sails any foreign-made sail cloth or canvas, shall place the stamps affixed or impressed on such foreign sail cloth or canvas, in the most conspicuous part of such sails (that is to say) on the after side of such sails, and in such manner, that the number of stamps in every sail may appear proportionably to the number of bolts or pieces contained in the said sail; and in case any sail-maker, or other person, shall make up any foreign-made sail cloth or canvas into sails, in any other manner than aforesaid, such sails, shall be forfeited, and such sail-maker, or such other person, shall, for every such offence, forfeit the sum of ten pounds.

IX. And be it enacted by the authority aforesaid, That no master sail-maker, journeyman sail-maker, or other person whatsoever, shall, after the twenty fourth day of *June*, one thousand seven hundred and forty seven, alter, repair, or mend any sail or sails made of foreign-made sail cloth or canvas, not stamped according to this act; and in case any master or journeyman sail-maker, or other person, shall alter, repair, or mend any sail or sails not stamped as aforesaid, every such master and journeyman sail-maker, or other person, shall, for every sail so altered, repaired, or mended, forfeit the sum of twenty pounds.

X. And be it enacted by the authority aforesaid, That from and after the twenty fourth day of *June*, one thousand seven hundred and forty six, every sail-maker in *Great Britain*, and from and after the twenty ninth day of *December*, one thousand seven hundred and forty six, every sail-maker in his Majesty's plantations in *America*, shall affix or impress or cause to be affixed or impressed, on every new sail by him so made, a stamp of eight inches diameter, containing the name and place of abode of such sail-maker, in plain distinct letters and words at length; and which said stamp, in order to make the impression durable, shall be dipped in a liquor made with lamp black well mixed with linseed oil well boiled, and in case any sail-maker, or other person, shall make any new sail or sails, and shall deliver the same to any captain or master of any ship or vessel, not being stampd with his name and place of abode as aforesaid, every such sail shall be forfeited, and every sail-maker, or other person, shall, for every sail by him or them so delivered, not stamped as aforesaid, forfeit the sum of ten pounds.

XI. And whereas doubts have arisen about the meaning of a clause in the said act of the ninth year of his present Majesty's reign, by which ships or vessels are obliged, at their first setting out, or being first navigated at sea, to be furnished with one full and complete set of sails made of sail cloth manufactured in *Great Britain*: to obviate such doubts for the future, be it enacted by the authority aforesaid, That from and after the twenty fourth day of *June*, one thousand seven hundred and forty six, every ship or vessel which shall be built in *Great Britain*, and from and after the twenty ninth day of *December*, one thousand seven hundred and forty six, every ship or vessel which shall be built in his Majesty's plantations in *America*, shall, upon her first setting out,

out, or being first navigated, have or be furnished with one full and complete set of new sails (*bona fide*, belonging to such ship or vessel) made of sail cloth manufactured in *Great Britain*; and in case such ship or vessel shall not, on her first setting out, be fitted or furnished with a new set of sails, properly belonging to such ship or vessel, made of sail cloth of the manufacture of *Great Britain* as aforesaid; that then, and for every such neglect or default, the master of such ship or vessel shall forfeit the sum of fifty pounds.

on first setting out, to be furnished with a set of new sails, manufactured in *Great Britain*, Penalty 50 l.

XII. And it is hereby further enacted by the authority aforesaid, That the several pecuniary penalties and forfeitures herein before imposed on persons offending against this act (not otherwise directed and applied) shall and may be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record in *Great Britain*, or in such of his Majesty's plantations wherein such offence shall be committed; in which suit no essoin, protection, wager of law, or more than one imparlance shall be allowed; which said forfeitures shall be applied, one moiety thereof to his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall sue for the same.

Penalties how to be recovered,

and disposed.

XIII. And be it enacted by the authority aforesaid, That this act shall continue and be in force for the term of seven years, to commence from the twenty fourth day of *June*, one thousand seven hundred and forty six, and from thence to the end of the then next session of parliament, and no longer.

This act to continue for 7 years. Farther continued by 26 Geo. 2. c. 32.

Anno decimo nono

G E O R G I I II. Regis.

C A P. XXXIV.

An act for the further punishment of persons going armed or disguised, in defiance of the laws of customs or excise; and for indemnifying offenders against those laws, upon the terms in this act mentioned; and for relief of officers of the customs in informations upon seizures.

WHEREAS divers dissolute persons have associated themselves, and entered into confederacies to support one another, and have appeared in great gangs in several parts of this kingdom, carrying fire-arms, or other offensive weapons; and when so assembled, have been aiding and assisting in running, landing, or carrying away prohibited or uncustomed goods, or goods liable to duties of excise, or in the illegal relanding of any goods or merchandizes, which have been shipped or exported upon debenture or certificate, or in rescuing the same after seizure, or in obstructing the officers of the revenue in the execution of their office, to the great discouragement of the fair trader, and the loss of the publick revenue: and whereas several officers of the customs and excise, and their assistants, have been wounded, maimed, and some of them killed, when in the execution of their office, or otherwise, by the said dissolute persons, so associated and assembled as aforesaid, to the great terror of his Majesty's peaceable subjects in defiance of the laws, and to the utter subversion of all civil authority and power whatsoever: for remedy of which many and great inconveniencies, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That if any persons, to the number of three or more, armed with fire-arms, or other offensive weapons, shall, from and after the twenty fourth day of *July*, in the year of our Lord one thousand seven hundred and forty six, be assembled, in order to be aiding and assisting in the illegal exportation of wool, or other goods prohibited to be exported,

Armed persons to the number of three assembled to assist in the illegal exporting or running of goods, &c.

or appearing
in disguise
with such
goods, or who
shall resist, &c.
officers in the
execution of
their duty,

guilty of fe-
lony without
clergy.

Scotland.

Persons charg-
ed upon oath
with offences
against this
act,

the justice, &c.
to certify the
information
to one of the
secretaries of
state,

who is to lay
the same be-
fore the King
in council;

orders to be
made for the
offenders sur-
rendering in
40 days;

and commit-
ment without
bail.

ported, or the carrying of wool, or other such goods, in order to such exportation, or in the running, landing, or carrying away prohibited or uncustomed goods, or goods liable to pay any duties; which have not been paid or secured; or in the illegal relanding of any goods whatsoever, which have been shipped or exported upon debenture or certificate; or in rescuing or taking away the same, after seizure, from any officer or officers of the customs or excise, or other his Majesty's revenue, or other person or persons employed by him or them, or assisting him or them, or from the place where they shall be lodged by him or them; or in rescuing any person who shall be apprehended for any of the offences made felony by this or any other act, relating to the revenues of customs or excise; or in preventing the apprehending any person, who shall be guilty of any such offence; or in case any persons, to the number of three or more, so armed as aforesaid, shall, after the said twenty fourth day of *July*, be so aiding or assisting, or if any person shall, from and after the said twenty fourth day of *July* aforesaid, have his face blacked, or wear any vizard mask, or other disguise, when passing with such goods, or shall forcibly hinder, obstruct, assault, oppose, or resist any of the officers of the customs or excise, or other his Majesty's revenue, in the seizing or securing any such goods; or if any person or persons, from and after the said twenty fourth day of *July*, in the year aforesaid, shall maim, or dangerously wound any officer of the customs or excise, or any other his Majesty's revenue, in his attempting to go on board any ship or vessel, within the limits of any of the ports of this kingdom, or shoot at, maim, or dangerously wound him when on board such ship or vessel, and in the due execution of his office or duty, then every person so offending, being thereof lawfully convicted, shall be adjudged guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy; and that all and every person and persons who shall at any time be convicted of any the offences aforementioned, within that part of *Great Britain* called *Scotland*, shall, for every such offence, incur and suffer the pains of death, and confiscation of moveables.

II. And, for the more easy and speedy bringing the offenders against this act to justice, be it enacted by the authority aforesaid, That if any person or persons shall be charged with being guilty of any of the offences aforesaid, before any one or more of his Majesty's justices of the peace, or before one of his Majesty's justices of the court of *King's Bench*, if the offence be committed in *England*; or before the lord justice general, or one of the lords of justiciary, or any one or more of his Majesty's justices of the peace in *Scotland*, if the offence be committed in *Scotland*; by information of one or more credible person or persons, upon oath, by him or them to be subscribed, such justice of the peace, or justice of the *King's Bench*, or lord justice general, lord justice clerk, or lord of justiciary respectively, before whom such information shall be made as aforesaid, shall forthwith certify under his hand and seal, and return such information to one of the principal secretaries of state of his Majesty, his heirs or successors, who is hereby required to lay the same, as soon as conveniently may be, before his Majesty, his heirs or successors, in his or their privy council; whereupon it shall and may be lawful for his Majesty, his heirs or successors, to make his or their order, in his or their said privy council, thereby requiring and commanding such offender or offenders to surrender him or themselves, within the space of forty days after the first publication thereof in the *London Gazette*, to the lord chief justice, or any other of his Majesty's justices of the court of *King's Bench*, or to any one of his Majesty's justices of the peace, if the offence be committed in *England*, or to any of the lords of justiciary, or to any one of his Majesty's justices of the peace in *Scotland*, if the offence be committed in *Scotland*; who is hereby required, upon such offender or offenders surrendering him or themselves, to commit him or them, without bail or mainprize, to the county gaol, or to the gaol or prison of the place where he or they shall so surrender, to the end that

that he or they may be forthcoming to answer the offence or offences where- with he or they shall stand charged according to due course of law; which order the clerks of his Majesty's privy council shall cause to be forthwith printed and published in the two successive *London Gazettes*, and to be forth- with transmitted to the sheriff of the county where the offence shall be com- mitted, who shall, within fourteen days after the receipt thereof, cause the same to be proclaimed within the hours of ten in the morning and two in the afternoon, in the market places, upon the respective market days, of two market towns in the same county, near to the place where such offence shall have been committed; and a true copy of such order shall be affixed upon some publick place in such market towns: and in case such offender or offenders shall not surrender him or themselves, pursuant to such order of his Majesty, his heirs or successors, to be made in council as aforesaid, he or they so neg- lecting or refusing to surrender him or themselves as aforesaid, or escaping after such surrender, shall, from the day appointed for his or their surrender as aforesaid, be adjudged, deemed, and taken to be convicted and attainted of felony, and shall suffer pains of death, as in cases of a person convicted and attainted by verdict and judgment of felony, without benefit of clergy, if the offence be charged to have been committed in *England*; and shall be adjudged, deemed, and taken to be convicted of a capital crime, and shall suffer the pains of death, and confiscation of moveables, as in case of a person found guilty of a capital crime, and under sentence for the same, if the offence be charged to have been committed in *Scotland*; and that it shall be lawful to and for the court of *King's Bench*, or the justices of *Oyer and Terminer*, or general gaol delivery for the county or place where such person shall be, to award execution against such offender and offenders, in such man- ner as if he or they had been convicted and attainted in the said court of *King's Bench*, or before such justices of *Oyer and Terminer*, or general gaol delivery respectively, if the offence be charged to have been committed in *England*; and that it shall be lawful for the court of justiciary, or the lords of justiciary, in their circuits, to award execution against such offender and offenders, in such manner as if he or they had been found guilty and con- demned in the said court of justiciary, or in the circuit respectively.

Order to be published in two successive *Gazettes*, and transmitted to the sheriff, who shall pro- claim the same.

Copy to be affixed in the market towns. Offenders not surrendering, &c.

to be convict- ed of felony without cler- gy.

The King's Bench, or jus- tices of Oyer and Termi- ner, &c. to award execu- tion.

Persons har- bouring, &c. offender after the time ap- pointed for their surren- der,

4 Geo. 1. c. 11.

and returning before the term, to suffer as felons.

III. And be it enacted by the authority aforesaid, That all and every per- son and persons who shall, after the time appointed as aforesaid for the sur- render of any person or persons so charged upon oath with any of the offences aforesaid, shall be expired, harbour, receive, conceal, aid, abet, or succour, such person or persons, knowing him or them to have been so charged as aforesaid, and to have been required to surrender him or them- selves by such order or orders as aforesaid, and not to have surrendered pur- suant to such order or orders, being prosecuted for the same within one year after the offence committed, and lawfully convicted thereof, shall be guilty of felony, and shall be transported as a felon or felons to some or one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in the same manner as felons are appointed to be transported by an act made in the fourth year of the reign of his late ma- jesty King George the First, of glorious memory, intituled, *An act for the further preventing robbery, burglary, and other felonies, and for the more effec- tual transportation of felons, and unlawful exporters of wooll; and for declaring the law upon some points relating to pirates*; and by another act made in the sixth year of the reign of his said late Majesty, intituled, *An act for the bet- ter preventing robbery, burglary, and other felonies; and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them, as persons attainted of felony, without benefit of clergy.

IV. Provided

Magistrates,
&c. may se-
cure and pro-
ceed against
offenders by
the ordinary
course of law.

IV. Provided nevertheless, and it is hereby declared and enacted, That nothing herein contained shall be construed to prevent or hinder any judge, justice of the peace, magistrate, officer, or minister of justice whatsoever, from taking, apprehending, and securing such offender or offenders, against whom such information shall be given, and for requiring whose surrender such order in council shall be made as aforesaid, by the ordinary course of law; and in case such offender or offenders, against whom such information, and for requiring whose surrender such order in council shall be made as aforesaid, shall be taken and secured, in order to be brought to justice, before the time shall be expired, within which he or they shall be required to surrender him or themselves by such order in council as aforesaid; that then, in such case, no further proceedings shall be had upon such order made in council against him or them so taken and secured as aforesaid; but he or they shall be brought to trial by due course of law; any thing herein contained to the contrary in any wise notwithstanding.

Offences
where to be
tried.

The attainder
not to effect
corruption of
blood, &c.
or forfeiture.

If officers, &c.
be wounded,
or killed in
seizing wool,
&c.

or securing
offenders, or
the goods shall
be rescued,
the country to
make good
the damages;

100l. for each
person killed.

For beating,
&c. 40l.;
for loss of
goods, 200l.

Damages to
be rateably
taxed.

V. And, for the better and more impartial trial of any indictment or information which shall be found, commenced, or prosecuted, for any of the offences made felony by this or any other act relating to the revenues of customs or excise, be it enacted by the authority aforesaid, That every such offence shall and may be enquired of, examined, tried, and determined, in any county within that part of the kingdom of *Great Britain* called *England*, in such manner and form as if the fact had been therein committed: provided, that no attainder for any of the offences made felony by virtue of this act, shall make or work any corruption of blood, loss of dower, or forfeiture of lands or tenements.

VI. And be it enacted by the authority aforesaid, That if any officer or officers of his Majesty's revenue, or other persons being employed in the seizing, conveying, or securing any wool, or other goods forfeited, on account of their being prohibited or uncustomed goods, or on account of the duties chargeable thereon not having been paid or secured, or by virtue of any law made to prevent the exportation of wool, or other goods, or in endeavouring to apprehend any offender against this act, shall be beat, wounded, maimed, or killed, by any offender against this act, or the said wool, or other goods so seized, shall be rescued by persons so armed as aforesaid; in all such cases respectively, the inhabitants of every rape or lath, in such counties as are divided into rapes or laths, and in every other county the inhabitants of every hundred where such facts shall be committed, within that part of *Great Britain* called *England*, shall make full satisfaction and amends for all the damages which such officers or persons shall respectively suffer by such beating, wounding, and maiming respectively, and by the loss of such goods so seized and rescued, and shall also pay the sum of one hundred pounds for each person so killed, to the executors or administrators of such officers, or other persons so killed as aforesaid; and that such respective officers and other persons, and their said executors and administrators, shall be and are hereby enabled to sue for and recover such their damages, so as the sum to be recovered for any such beating, wounding, or maiming, shall not exceed forty pounds, nor for the loss of the goods two hundred pounds, against the inhabitants of the said rape or lath, in such counties as are divided into rapes or laths; and in every other county the inhabitants of every hundred, who by this act shall be made liable to answer all or any part thereof; and that if such person or persons shall recover in such action, all the inhabitants of the rape or lath in such counties as are divided into rapes or laths, and in every other county the inhabitants of every hundred, who by this act shall be made liable to all or any part of the said damage or sum, shall be rateable and proportionably taxed and assessed for and towards payment of the damages and costs to be recovered by the plaintiff or plaintiffs in any action to be brought upon this act, and also of all just and necessary expences in defending such action;

action; which taxation and assessment shall be made, levied, and paid by the ways and mean, and in the manner and form prescribed for the levying and paying the damages and costs recovered against inhabitants of hundreds in cases of robberies, and for the levying and paying the just and necessary expences in defending any action to be brought for such damages, in and by an act (intituled, *An act for the amendment of the law relating to actions on the statute of hue and cry*) made in the eighth year of the reign of his present Majesty, and by so much of any former law relating to actions against hundreds, in case of robberies, as is not repealed or altered by the said act; and that if any plaintiff or plaintiffs, in any action to be brought upon this act, shall be nonsuited, or shall discontinue his, her, or their action; or if in such action, judgment on demurrer, or verdict shall be given against him, her, or them, the charges necessarily expended in defending such action, over and above the costs in those cases to be taxed, and also the taxed costs, in case the plaintiff or plaintiffs be insolvent, shall be levied by such taxation and assessment, and shall be paid in such manner, as in the like cases such charges and costs in actions brought upon the said act are thereby directed to be levied and paid; and that every action to be brought upon this act shall be prosecuted in like manner as actions upon the said act of the eighth year of the reign of his present Majesty are directed to be prosecuted.

and levied as by 8 Geo. 2. c. 16.

If the plaintiff be nonsuited, the charges of the defence, &c. to be levied as the act directs.

VII. Provided nevertheless, That no person or persons shall recover any damages by virtue of this act for any such beating, wounding, maiming, or loss of goods, unless he or they shall, within four days after such damage or injury, cause notice to be given of such offence being committed, unto two or more of the inhabitants of some town, village, or hamlet, near to the place where such fact shall have been committed, and shall, within eight days after such fact, declare, by examination upon oath, before some justice of the peace for the county, liberty, or division, where the same was committed, which examination every such justice shall be obliged to take, whether he or they so examined, do know the person or persons who committed such fact, or any of them; and if upon such examination it be declared that he or they knew the person or persons who committed the same, or any of them, then he or they shall be bound by recognizance to prosecute such offender or offenders according to law; and that no such person or persons shall recover any damages by virtue of this act, unless he or they shall, over and besides the said notice and recognizance herein before required, give such notice, and enter into such recognizance, as persons robbed are, by the said act of the eighth year of the reign of his present Majesty, directed to give and enter into, in order to enable them to maintain actions upon the said act.

Notice to be given within four days of the injury received,

and examination within eight days.

Recognizance, &c. to prosecute.

VIII. Provided also, That where any offender shall be apprehended and convicted of such offence, within the space of six calendar months after the offence committed, no hundred, rape, or lath, or any inhabitant thereof, shall be in any wise subject to make any satisfaction for such damages, or to pay the said one hundred pounds to the executors or administrators of such killed person.

No satisfaction to be made if the offender be convicted in six months.

IX. Provided also, That no person shall be entitled to bring any action against the inhabitants of any hundred, rape, or lath, for any the matters aforesaid, unless the same shall be commenced within one year after the offence committed.

Actions to be brought within one year.

X. And, for the better discovering and apprehending the said offender or offenders in that part of *Great Britain* called *England*, who shall have been advertized as aforesaid, and shall not have surrendered him or themselves within forty days as afore directed, be it enacted by the authority aforesaid, That, from and after the twenty fourth day of *July*, in the year of our Lord one thousand seven hundred and forty six, all and every person and persons who shall apprehend and take, or discover, so that he may be taken, any person in that part of *Great Britain* called *England*, so advertized as aforesaid, who shall have not surrendered himself within forty

Persons apprehending, &c. an offender,

days

to be paid
500 l.

by the com-
missioners of
the revenue,
who are to ad-
just the claim-
ers rights.

Offenders dis-
covering, &c.
others,
to be acquit-
ted,

and have a
share of the
Premium.
Persons
wounded in
apprehending
&c. offenders,
to be paid 50 l.

and executors
of persons
killed, 100 l.

Offenders dis-
covering, &c.
two or more
accomplices,

to receive 50 l.

and be ac-
quitted.

Proviso for
bail.

days as aforesaid, and cause him to be brought before the lord chief justice of the court of *King's Bench*, or before any one of the justices of the said court, or any one of his Majesty's justices of the peace for *London* or *Middlesex*, (who is hereby required to commit such person to the prison of *Newgate* for such felony) shall have and receive, for every such person who shall be so apprehended, the sum of five hundred pounds, to be paid within one month after execution shall be awarded against such offender so apprehended and committed as aforesaid, by the commissioners of the customs or excise respectively, who are hereby required to receive the applications of all such who are concerned in such discovering or apprehending such offender, and determine who are entitled to the said reward, and their respective shares and proportions thereof; and the same shall be divided amongst such persons as aforesaid, in such shares and proportions, as to the said commissioners of the customs or excise respectively, or to the major part of them shall seem reasonable; and if any such offender, against whom no such order of council shall have been made, shall himself so discover or apprehend any other offender against whom such order shall have been made, he shall be discharged and acquitted of such his own offence, and all other the like offences then before committed, and for which no prosecution shall have been then commenced, and shall also have his share of the reward; and if any person or persons shall happen to lose a limb, or an eye, or be otherwise grievously maimed or wounded in the apprehending, or endeavouring to apprehend, or making pursuit after such offender or offenders; all and every person or persons so wounded and maimed as aforesaid shall, upon application to the commissioners of the customs or excise respectively, as aforesaid, have and receive the sum of fifty pounds, over and above any other reward that he or they may be intitled to as an apprehender by virtue of this act; and in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid, upon application to the commissioners of the customs or excise respectively as aforesaid, and laying sufficient proof before them of such person being killed as aforesaid, shall have and receive the sum of one hundred pounds; all which rewards before mentioned shall be paid to the several and respective persons, who shall become intitled thereto as aforesaid, by the receiver general of the customs, or cashier of the excise respectively, upon an order directed to them for that purpose by the commissioners of the customs or excise; and the money paid by such receiver general or cashier, as aforesaid, shall be accepted of and allowed in his accounts as so much money paid to his Majesty; and every such officer shall be hereby discharged thereof accordingly; any law, custom, or usage to the contrary notwithstanding.

XI. And be it further enacted, That if any of the said offender or offenders in that part of *Great Britain* called *England*, at any time before his Majesty's order in council shall be made, requiring him or them to surrender him or themselves within the space of forty days as aforesaid, shall discover two or more of his, her, or their accomplices therein, to the commissioners of the customs or excise in *England* respectively, and apprehend them, or cause them to be apprehended, so as they, or two of them at least, be brought to justice, and convicted of such offence, the offender or offenders so discovering, shall have and receive the sum of fifty pounds for every such offender so discovered and convicted; as a reward for such his, her, or their discovery; and every such person so discovering shall be clearly acquitted and discharged of such his, her, or their offence, and all other the like offences then before committed, for which no prosecution shall have been then commenced: which said reward shall be paid in such manner as herein before is mentioned, with respect to the reward for apprehending.

XII. Provided always, That nothing in this act contained shall extend, or be construed to extend, to restrain his Majesty's court of *King's Bench*, or any

any of the judges thereof, or the court of justiciary in *Scotland*, or any of the judges thereof respectively, from bailing any person committed for felony by virtue of this act, and not convicted or attainted thereof as aforesaid, in such manner as they may by law do in other cases of felony.

XVI. And be it further enacted by the authority aforesaid, That in case any information shall be commenced and brought to trial, on account of the seizure of any ship as forfeited for illegally carrying goods, or of any wool, goods, wares, or merchandizes, as prohibited or uncustomed, or illegally carried or exported, or intended or attempted to be exported, or as illegally relanded after having been shipped or exported upon debenture or certificate, wherein a verdict shall be found for the claimer thereof, and it shall appear to the judge or court before whom the same shall be tried, that there was a probable cause of seizure, the judge or court before whom the said information shall be tried, shall certify on the record, that there was a probable cause for the prosecutor's seizing the said ship or goods; and in such case, the defendant shall not be entitled to any costs of suit whatsoever, nor shall the persons who seized the said ship or goods be liable to any action, indictment, or other suit or prosecution on account of such seizure; and that in case any action, indictment, or other prosecution, shall be commenced and brought to trial against any person or persons whatsoever, on account of the seizure of any such ship, or of any wool, goods, wares, or merchandizes, as prohibited or uncustomed, or as illegally carried or exported, or intended or attempted to be exported, or illegally relanded as aforesaid, wherein a verdict shall be given against the defendant or defendants, if the court or judge, before whom such action or prosecution shall be tried, shall certify on the said record, that there was a probable cause for such seizure, then the plaintiff, besides his ship or goods so seized, or the value thereof, shall not be entitled to above two pence damages, nor to any costs of suit, nor shall the defendant in such prosecution be fined above one shilling.

Costs, &c. not to be given to defendant, where there was a probable cause of seizure.

The judge shall certify.

Damages 2d. fine 1s. This act to be in force for seven years. Continued by 26 Geo. 2. c. 32.

XVII. And be it further enacted by the authority aforesaid, That this act shall continue in force for the space of seven years, and from thence to the end of the next session of parliament.

Anno vicesimo

GEORGE II. Regis.

C A P. XXXVIII.

An act for the relief and support of maimed and disabled seamen, and the widows and children of such as shall be killed, slain, or drowned, in the merchants service.

SECT. XXIII. **A**ND be it further enacted by the authority aforesaid, That all and every the masters, commanders, and owners of all merchant ships, and other private ships and vessels whatsoever, by this act made liable to the payment of the said duty of six pence *per* month, shall pay all such monies as shall from time to time be due from them, and every of them respectively, to the collectors and receivers to be appointed in pursuance of this act, for or on account of the said duty, at the ports only to which such ships or vessels do respectively belong, and before any such ships or vessels shall be cleared inwards, by the officers of the customs of his Majesty, his heirs or successors, in any of the ports of that part of *Great Britain* called *England*; and that no customer, collector, comptroller, receiver, surveyor, searcher, waiter, or other officer whatsoever, of or belonging to the customs of his Majesty, his heirs or successors,

Masters to pay the 6d. per month to the collector of the port where the ship belongs.

Vessel not to be cleared till the duty paid.

Masters and
other officers
making de-
fault,

forfeit 20l.

Masters not
producing ac-
quittance,
Tide waiters
to be continu-
ed on board at
their expence.

successors, shall at any time hereafter clear inwards any merchant ship, or other private ship or vessel whatsoever, by this act made or declared liable to the payment of the said duty of six pence *per* month, or grant any warrant, or give or grant out any cockets, transiers, returns, or discharges, unto or for any such ship or vessel whatsoever, or shall permit or suffer any such ship or vessel to go out of any of the ports before mentioned, until the said master, commander, or owner or owners of every such ship or vessel respectively, shall and do produce and shew forth, unto such officer or officers, an acquittance or certificate signed by the said receiver or receivers, collector or collectors of the said duties, whereby it shall appear that such master, commander, or owner or owners, have duly and fully paid and discharged the said duty, and that he or they is or are not more than three months in arrear for the same, or that they are exempted from the payment of the said duty by virtue of the exceptions herein contained; and every master, commander, and owner of any such ship or vessel, who shall refuse or neglect to pay the said duty of six pence *per* month, in the manner, and within the time herein before mentioned, limited, and appointed, for payment thereof, and also every customer, collector, comptroller, receiver, surveyor, searcher, waiter, and other officers of the customs, who shall make default in any of the premises enjoined them respectively by this act, or shall in any wise act contrary to the directions herein before mentioned, shall for every such refusal, neglect, default, or act, forfeit the sum of twenty pounds of lawful money of Great Britain.

XXIV. And to prevent unnecessary delays in clearing such ships and vessels, be it enacted by the authority aforesaid, That in case the master, commander, or owner of any ship or vessel, shall not produce such acquittance or certificate as aforesaid, to the tide-surveyor when he shall come on board in order to clear such ship or vessel, the tide-waiters on board such ship or vessel shall be continued, until such acquittance or certificate is produced, at the expence of such owner, master, or commander, and not at the expence of the crown.

Anno vicesimo

GEORGE II. Regis.

C A P. XLIV.

An act to extend the provisions of an act made in the thirteenth year of his present Majesty's reign, intituled, An act for naturalizing such foreign protestants, and others therein mentioned, as are settled, or shall settle in any of his Majesty's colonies in America, to other foreign protestants who conscientiously scruple the taking of an oath.

13 Geo. 2. c.
7.

WHEREAS by an act made in the thirteenth year of his present Majesty's reign, intituled, An act for naturalizing such foreign protestants, and others therein mentioned, as are settled, or shall settle in any of his Majesty's colonies in America; it was enacted, That from and after the first day of June, in the year of our Lord one thousand seven hundred and forty, all persons born out of the ligeance of his Majesty, his heirs or successors, who had inhabited and resided, or should inhabit and reside for the space of seven years, or more, in any of his Majesty's colonies in America, and should not have been absent out of some of the said colonies for a longer space than two months, at any one time during the said seven years, and should take and subscribe the oaths, and make, repeat, and subscribe the declaration appointed by an act made in the first year of the reign of his late majesty King George the First, intituled, An act for

the further security of his Majesty's person and government, and the succession of the crown in the heirs of the late prince's *Sophia*, being protestants, and for extinguishing the hopes of the pretended prince of *Wales*, his open and secret abettors; or being of the people called Quakers, should make and subscribe the declaration of fidelity, and take and affirm the effect of the abjuration oath, appointed and prescribed by an act made in the eighth year of the reign of his said late Majesty, intituled, An act for granting the people called Quakers, such forms of affirmation or declaration, as may remove the difficulties which many of them lie under; and also make and subscribe the profession of his christian belief, appointed and prescribed by an act made in the first year of the reign of their late majesties King William and Queen Mary, intituled, An act for exempting their Majesties protestant subjects from the penalties of certain laws, before the chief judge, or other judge of the colony wherein such persons respectively had so inhabited and resided, or should so inhabit and reside, should be deemed, adjudged, and taken to be his Majesty's natural-born subjects of this kingdom, to all intents, constructions, and purposes, as if they, and every one of them, had been or were born within this kingdom: and whereas many of the people of the congregation called the Moravian brethren, and other foreign protestants, not Quakers, who conscientiously scruple the taking of an oath, are settled in his Majesty's colonies in America, and demean themselves there as a sober, quiet, and industrious people, and many others of the like persuasion are desirous to transport themselves thither; and if the benefit of the said act, made in the thirteenth year of his present Majesty's reign, were extended to them, they who are now there would thereby be encouraged to continue their residence in his Majesty's colonies, and others would resort thither in great numbers, whereby the said colonies would be improved, their strength increased, and their trade extended; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fifth day of *December*, one thousand seven hundred and forty seven, all foreign protestants, who conscientiously scruple the taking of an oath, and who are born out of the ligeance of his Majesty, his heirs or successors, who have inhabited and resided, or shall inhabit and reside, for the space of seven years or more, in any of his Majesty's colonies in *America*, and shall not have been absent out of some of the said colonies for a longer space than two months at any one time during the said seven years, and shall make and subscribe the declaration of fidelity, and take and affirm the effect of the abjuration oath, appointed and prescribed by the said recited act, made in the eighth year of the reign of his late majesty King *George* the First; and also make and subscribe the profession of his christian belief, appointed and prescribed by the said recited act, made in the first year of the reign of their late majesties King *William* and Queen *Mary*, before the chief judge or other judge of the colony, wherein such persons respectively have so inhabited and resided, or shall so inhabit and reside, shall be deemed, adjudged, and taken to be his Majesty's natural-born subjects of this kingdom, to all intents, constructions, and purposes, as if they and every of them had been or were born within this kingdom; which said affirmation and subscription of the said declaration, the said chief or other judge of every of the said respective colonies, is hereby enabled and impowered to administer and take: and the taking of every such affirmation, and the making and subscribing of every such declaration, shall be in such manner and place, and at such times and hours, and such entries made thereof; and for the same fees, and under the same penalties, as in the said recited act of the thirteenth year of his Majesty's reign are mentioned; and lists of the persons who shall take the benefit of this act, shall be transmitted to the commissioners of trade and plantations, in like manner, and under the same penalties, as lists of the

Foreign protestants residents in America 7 years, who scruple an oath, upon making and subscribing the affirmation of fidelity and declaration;

to be deemed natural born subjects.

Lists of persons taking the benefit to be transmitted to the commissioners of trade.

persons taking the benefit of the said act are thereby directed to be transmitted.

Persons to qualify themselves by taking the sacrament.

Certificate and entry thereof to be made.

Provisions of act 13 Geo. 2. with regard to certificates, &c. extended to such foreign protestants.

Privileges of natural-born subjects, &c.

Restrictions.

Persons excluded from this or 13 Geo. 2.

4 Geo. 2 c. 21.

II. Provided always, and be it enacted by the authority aforesaid, That no person shall be naturalized by virtue of this act, unless such person shall have received the sacrament of the Lord's supper, in some protestant or reformed congregation, within some of the said colonies in *America*, within three months next before his taking such affirmation, and making and subscribing such declaration, and shall at the time of his taking such affirmation, and making and subscribing such declaration, produce a certificate, signed by the person administering the said sacrament, and attested by two credible witnesses, whereof an entry shall be made in the secretary's office of the colony wherein such person shall so inhabit and reside, as also in the court where the said affirmation shall be so taken as aforesaid, without any fee or reward.

III. And be it further enacted by the authority aforesaid, That the provisions contained in the said act, made in the thirteenth year of his present Majesty's reign, with regard to certificates of residence, and of having made and subscribed the said declaration, and taken the said affirmation, and as to such certificates being made evidence in the courts of *Great Britain* and *Ireland*, and also in the said colonies, and all other the benefits of the said act, shall extend to foreign protestants, who conscientiously scruple the taking of an oath, and who shall be qualified as aforesaid.

IV. Provided always, That the said foreign protestants shall enjoy the privileges of natural born subjects, and all the benefits of this act, and the said act of the thirteenth year of his Majesty's reign.

V. Provided always, and be it hereby further enacted, That no person who shall become a natural born subject of this kingdom by virtue of this act, shall be of the privy council, or a member of either house of parliament, or capable of taking, having, or enjoying any office or place of trust within the kingdoms of *Great Britain* or *Ireland*, either civil or military, or of having, accepting, or taking any grant from the crown to himself, or to any other in trust for him, of any lands, tenements, or hereditaments within the kingdoms of *Great Britain* or *Ireland*, any thing herein before contained to the contrary thereof in any wise notwithstanding.

VI. Provided also, and it is hereby further enacted by the authority aforesaid, That nothing in this act, or in the said recited act of the thirteenth year of his Majesty's reign contained, shall extend, or be construed to extend to naturalize any person or persons whatsoever, who by virtue of an act made in the fourth year of his Majesty's reign, (intituled; *An act to explain a clause in an act made in the seventh year of the reign of her late majesty Queen Anne, for naturalizing foreign protestants, which relates to the children of natural born subjects of the crown of England, or of Great Britain*) are declared and enacted not to be intitled to the benefit of the said act of the seventh year of her said late Majesty's reign, but that all persons shall be and remain in the same state, plight, and condition, to all intents, constructions, and purposes whatsoever, as they would have been in, if the said recited act of the thirteenth year of his Majesty's reign, or this act, had never been made; any thing in this act, or in the said recited act of the thirteenth year of his Majesty's reign contained to the contrary in any wise notwithstanding.

Anno vicefimo

GEORGE II. Regis.

C A P. XLV.

An an to continue feveral laws relating to the manufactures of fail-cloth and filk; to give further time for the payment of duties omitted to be paid for the indentures or contracts of clerks and apprentices, and for better fecuring the payment of the faid duties; and declaring that prize fhips lawfully condemned fhall be deemed Britifh built fhips; and for allowing prize goods to be landed and fecured in proper warehouses, without payment of any duty, until it can be determined whether they are fit for exportation or home confumption.

WHEREAS the laws herein after mentioned, which have by experience been found ufeul and beneficial, are near expiring, may it please your Majefty that it may be enacted; and be it enacted by the King's moft excellent majefty, by and with the advice and confent of the lords fpiritual and temporal, and commons, in this prefent parliament affembled, and by the authority of the fame, That an act made in the twelfth year of the reign of her late majefty Queen Anne, intituled, *An act for the better encouragement of the making of fail-cloth in Great Britain*; which was to continue in force for feven years, and from thence to the end of the then next feflion of parliament; and which was by an act made in the fifth year of his late Majefty's reign, further continued for the term of feven years, and from thence to the end of the then next feflion of parliament; and which, by another act made in the tenth year of the reign of his faid late Majefty, was further continued for the term of feven years, and from thence to the end of the then next feflion of parliament; and which, by another act made in the eighth year of the reign of his prefent Majefty, was further continued until the twenty fifth day of *March*, one thoufand feven hundred and forty two, and from thence to the end of the then next feflion of parliament; and which, by another act made in the fifteenth year of the reign of his prefent Majefty, was further continued until the first day of *June*, one thoufand feven hundred and forty feven, and from thence to the end of the then next feflion of parliament; fhall be, and the fame is hereby further continued from the expiration thereof until the first day of *June*, one thoufand feven hundred and fifty four, and from thence to the end of the then feflion of parliament.

12 Annæ, c. 16.

5 Geo. 1 c. 25.

10 Geo. 1. c. 17.

8 Geo. 2. c. 18.

15 Geo. 2. c. 35.

Continued to 1 June, 1754. Farther continued by 27 Geo. 2. c. 18.

Claufes in 8 Geo. 1. c. 15.

11 Geo. 1. c. 29.

2 Geo. 2. c. 28.

prefent

II. And be it further enacted by the authority aforefaid, That the feveral claufes contained in an act made in the eighth year of the reign of his late Majefty, (intituled, *An act for encouragement of the filk manufactures of this kingdom; and for taking off feveral duties on merchandizes exported; and for reducing the duty upon beaver-fkins, pepper, mace, cloves, and nutmegs, imported; and for importation of all firs of the produet of the Britifh plantations into this kingdom only; and that the two corporations of affurance, on any fuits brought on their policies, fhall be liable only to fingle damages and cofts of fuit*) relating to the encouragement of the filk manufactures of this kingdom, and for taking off feveral duties on merchandizes exported, which were to continue in force for three years, from the twenty fifth day of *March*, one thoufand feven hundred and twenty two, and from thence to the end of the then next feflion of parliament; and which faid claufes were, by an act made in the eleventh year of his faid late Majefty's reign, continued from the expiration thereof for three years, and from thence to the end of the then next feflion of parliament; and by another act made in the fecond year of his

present Majesty's reign, were further continued from the expiration thereof until the twenty ninth day of *September*, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; and which, by another act made in eighth year of his present Majesty's reign, were further continued until the twenty fifth day of *March*, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament; and which, by an act made in the fifteenth year of the reign of his present Majesty, were further continued until the first day of *June*, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament; shall be, and the same are hereby continued from the expiration thereof until the said first day of *June*, one thousand seven hundred and fifty four, and from thence to the end of the then next session of parliament.

Continued to
1 June, 1754.
Further continued by 26
Geo. 2. c. 32.

The two last
clauses in 9
Geo. 1. c. 8.

III. And be it further enacted by the authority aforesaid, That the two last clauses in an act made in the ninth year of the reign of his late Majesty, for continuing some laws, and reviving others therein mentioned, for more effectual preventing frauds in mixing silks with stuffs to be exported, which said clauses were by an act, made in the second year of the reign of his present Majesty, to continue in force from the twenty ninth day of *September*, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; and which, by another act, made in the eighth year of the reign of his present Majesty, were further continued until the twenty fifth day of *March*, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament; and which by another act made in the fifteenth year of the reign of his present Majesty, was further continued until the first day of *June*, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament, shall be, and are hereby further continued until the said first day of *June*, one thousand seven hundred and fifty four, and from thence to the end of the then next session of parliament.

continued to
1 June, 1754.

Prize ships to
be deemed as
British built.

IX. *And whereas it is reasonable and fit, that prize ships or vessels, lawfully condemned, should be deemed as British built ships or vessels, to all intents and purposes,* be it therefore enacted by the authority aforesaid, That all prize ships or vessels, which have been at any time, or shall be legally condemned, shall, to all intents and purposes whatsoever, be considered as *British* built ships or vessels, and be deemed and taken as such, and shall be intitled to have and enjoy all and every the same rights, liberties, privileges, and advantages in all respects whatsoever with *British* built ships or vessels, and shall be subject and liable to all and every the rules and regulations, that *British* built ships or vessels are subject and liable to; any law, custom, or usage to the contrary thereof in any wise notwithstanding.

Anno vicefimo

GEORGE II. Regis.

C A P. XLVII.

An act to continue several laws for prohibiting the importation of books reprinted abroad, and first composed or written and printed in Great Britain; for preventing exactions of the occupiers of locks and weirs upon the river of Thames westward, and for ascertaining the rates of water carriage upon the said river; and for the better securing the lawful trade of his Majesty's subjects to and from the East Indies; and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions; and relating to rice, to frauds in the customs, to the clandestine running of goods, and to copper ore of the British plantations; and for the free importation of cochineal and indico; and for punishment of persons destroying turnpikes, or locks, or other works erected by authority of parliament.

WHEREAS the laws herein after mentioned (which have by experience been found useful and beneficial) are near expiring; may it therefore please your Majesty, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That so much of an act made in the twelfth year of the reign of his present Majesty, (intituled, *An act for prohibiting the importation of books reprinted abroad, and first composed or written and printed in Great Britain; and for repealing so much of an act made in the eighth year of the reign of her late majesty Queen Anne, as impowers the limiting the prices of books*) as relates to the prohibiting the importation of books reprinted abroad, and first composed or written and printed in Great Britain; which was to continue in force from the twenty ninth day of September, one thousand seven hundred and thirty nine, for and during the space of seven years, and from thence to the end of the then next session of parliament; shall be, and the same is hereby further continued from the expiration thereof until the twenty ninth day of September, one thousand seven hundred and fifty four, and from thence to the end of the then next session of parliament.

12 Geo. 2. c. 36.
for prohibiting
the importa-
tion of books,
&c.

continued till
29 Sept. 1754.
Further conti-
nued by 27
Geo. 2. c. 18.

III. And be it further enacted by the authority aforesaid, That an act made in the fifth year of the reign of his present Majesty, intituled, *An act for reviving an act made in the fifth year of the reign of his late majesty King George the First, intituled, An act for the better securing the lawful trade of his Majesty's subjects to and from the East Indies, and for the more effectual preventing all his Majesty's subjects trading thither under foreign commissions; which was to continue in force from the first day of May, one thousand seven hundred and thirty two, for the term of seven years, and from thence to the end of the then next session of parliament; and which was, by an act made in the thirteenth year of the reign of his present Majesty, for continuing several laws therein mentioned, further continued from the expiration thereof till the first day of June, one thousand seven hundred and forty seven; shall be, and the same is hereby further continued from the expiration thereof until the twenty fifth day of March, one thousand seven hundred and eighty.*

5 Geo. 2. c.
29. for secur-
ing the trade
to the East In-
dies, &c.
5 Geo. 1. c.
21.

13 Geo. 2. c.
18.

continued till
March 25,
1780.

IV. And be it further enacted by the authority aforesaid, That an act made in the third year of the reign of his present Majesty, intituled, *An act for importing of rice from Carolina, &c.*

3 Geo. 2. c. 28.
for importing
of rice from
Carolina, &c.

for granting liberty to carry rice from his Majesty's province of Carolina in America, directly to any part of Europe, southward of Cape Finisterre, in ships built in and belonging to Great Britain, and navigated according to law; which was to be in force for five years, from the twenty ninth day of September, one thousand seven hundred and thirty, and from thence to the end of the next session of parliament; and also an act made in the eighth year of the reign of his present Majesty, to continue the said act, from the expiration thereof, until the twenty ninth day of September, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament, and to extend that liberty to his Majesty's province of Georgia in America (which said acts were by an act made in the fifteenth and sixteenth year of the reign of his present Majesty continued, from the expiration thereof, until the first day of June, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament) shall be, and the same are hereby further continued, from the expiration thereof, until the first day of June, one thousand seven hundred and fifty four, and from thence to the end of the then next session of parliament.

8 Geo. 2. c. 19.
19.
15 Geo. 2. c. 33.
33.
continued till
1 June, 1754.
Further continued by 26
Geo. 2. c. 32.
Clauses in 5
Geo. 1. c. 11.
for preventing
running of
goods, &c.

V. And be it further enacted by the authority aforesaid, That the several clauses in an act made in the fifth year of the reign of his late Majesty, intituled, *An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs*, relating to such foreign goods, wares and merchandizes, as shall be taken in at sea, out of any ship or vessel, in order to be landed, or put into any other ship, vessel, or boat; and also relating to goods not reported, and found after clearing ships; and whereby further remedies are provided against re-landing goods, prohibited to be worn in this kingdom, and foreign goods shipped out for parts beyond the seas; and also relating to the opening or altering the package of goods, on board ships out ward bound; and also relating to hovering ships or vessels of the burthen of fifty tons, or under; and also concerning the bales or package in which coffee shall be exported; and also relating to rum imported in casks or vessels, not containing twenty gallons at the least; and also relating to certificate goods entered in order to be exported to Ireland; which said several clauses were to have continuance for the term of three years, from the several times of the commencement thereof, and from thence to the end of the then next session of parliament respectively; and by another act passed in the ninth year of his said late Majesty's reign, were continued, from the expiration of the several and respective terms therein mentioned, for the term of five years, and from thence to the end of the then next session of parliament; and which said clauses by an act made in the second year of the reign of his present Majesty, were further continued until the twenty ninth day of September, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; and which said clauses by another act made in the eighth year of the reign of his present Majesty, were further continued, from the expiration thereof, until the twenty ninth day of September, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament; and which said clauses by another act made in the fifteenth and sixteenth year of the reign of his present Majesty, were further continued, from the expiration thereof, until the first day of June, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament, shall be, and are hereby further continued from the expiration thereof, until the said first day of June, one thousand seven hundred and fifty four, and from thence to the end of the then next session of parliament.

9 Geo. 1. c. 3.
3.
2 Geo. 2. c. 28.
28.
8 Geo. 2. c. 32.
32.
15 Geo. 2. c. 33.
33.
Continued till
1 June, 1754.
Further continued by 27
Geo. 2. c. 18.
18.

VI. And be it further enacted by the authority aforesaid, That an act made in the eighth year of the reign of his late Majesty, intituled, *An act to prevent the clandestine running of goods, and the danger of infection thereby*; and

to prevent ships breaking their quarentine; and to subject copper ore of the production of the British plantations to such regulations as other enumerated commodities of the like production are subject; which was to be in force for two years, from the twenty fifth day of March, one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament; which act (except the clause obliging all ships or vessels to perform quarentine) was by an act made in the eleventh year of his late Majesty's reign, further continued, from the expiration thereof, for three years, and from thence to the end of the then next session of parliament; and which by another act (except the clause obliging all ships or vessels to perform quarentine) made in the second year of the reign of his present Majesty, was further continued, from the expiration thereof, until the twenty ninth day of September, one thousand seven hundred and thirty four, and from thence to the end of the then next session of parliament; and which act (except the clause obliging all ships or vessels to perform quarentine) was by another act made in the eighth year of the reign of his present Majesty, further continued, from the expiration thereof, until the twenty ninth day of September, one thousand seven hundred and forty two, and from thence to the end of the then next session of parliament; and which said act (except so much of the same act as relates to ships or vessels performing quarentine) was by another act made in the fifteenth and sixteenth year of the reign of his present Majesty, further continued, from the expiration thereof, until the first day of June, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament, shall be (except so much of the same act as relates to ships or vessels performing quarentine) and the same is hereby further continued from the expiration thereof, until the said first day of June, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament.

11 Geo. 1. c. 29.

2 Geo. 2. c. 28.

8 Geo. 2. c. 21.

15 Geo. 2. c. 33.

Continued till 1 June, 1747.

23 Geo. 2. c. 33.

Further continued by 27 Geo. 2. c. 18.

7 Geo. 2. c. 18.

for the free importing of cochineal and indico.

13 Geo. 1. c. 25.

14 Geo. 2. c. 34.

continued till 1 June, 1754.

Further continued by 27 Geo. 2. c. 18.

VII. And be it further enacted by the authority aforesaid, That an act made in the seventh year of the reign of his present Majesty, intituled, *An act for the revival of an act made in the thirteenth year of the reign of his late majesty King George the First, intituled, An act for the free importation of cochineal during the time therein limited, and also for the free importation of indico*, which was to continue in force from the twenty fourth day of June, one thousand seven hundred and thirty four, for the term of seven years, and from thence to the end of the then next session of parliament; and which, by another act made in the fourteenth year of the reign of his present Majesty, was further continued from the expiration thereof until the first day of June, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament, shall be, and is hereby further continued from the expiration thereof, until the said first day of June, one thousand seven hundred and fifty four, and from thence to the end of the then next session of parliament.

Anno vicefimo primo

GEORGE II. Regis.

C A P. II.

An act for granting to his Majesty a subsidy of poundage upon all goods and merchandizes to be imported into this kingdom: and for raising a certain sum of money by annuities and a lottery, to be charged on the said subsidy; and for repealing so much of an act made in the twentieth year of his present Majesty's reign, as enacts, That prize goods and merchandize may be exported without paying any duty of custom or excise for the same.

Most gracious Sovereign,

WE your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, for the better enabling your Majesty to defray the charge of this present war, and for other your Majesty's most necessary and important occasions, have given and granted unto your Majesty the further subsidies, rates, duties, and sums of money hereafter mentioned; and do humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That over and above all subsidies of tonnage and poundage, and over and above all additional duties, impositions, and other duties whatsoever, by any other act or acts of parliament, or otherwise howsoever already due and payable, or which ought to be paid to his Majesty, his heirs or successors, for or upon any goods or merchandizes, which from and after the first day of *March*, which shall be in the year of our Lord one thousand seven hundred and forty-seven, shall be imported or brought into the kingdom of *Great Britain*, one further subsidy of poundage of twelve pence in the pound shall be paid to his Majesty, his heirs or successors, upon all manner of goods or merchandises to be imported or brought into this realm, or any his Majesty's dominions to the same belonging, at any time or times after the said first day of *March*, one thousand seven hundred and forty seven, by the importer of such goods or merchandises, before the landing thereof, according to the several particular rates and values of the same goods and merchandises, as the same are now particularly and respectively rated and valued, in the respective book of rates referred to by the acts of the twelfth year of the reign of King *Charles* the Second, and the eleventh year of his late Majesty, or by any other act or acts of parliament; and so after that rate or value, or which do now pay any duty *ad valorem*.

Additional
duty of 12d.
in the pound
laid on all
goods import-
ed;

as valued in
the book of
rates 12 Car.
2. c. 4. and 11
Geo. 1. c. 7.

Unrated East
India goods
to pay 5l. per
cent on the
gross price.

II. *And whereas it may happen, that several goods and merchandizes may be imported by the East India company which are not rated by any act of parliament; be it enacted by the authority aforesaid, That all such unrated goods and merchandises shall pay the said subsidy of five per centum granted by this act on the gross price for which the goods shall be sold at the candle, without any allowance or deduction whatsoever; and that nothing in this act shall any ways alter the present method of computing the reduced value and duties at present payable upon unrated East India goods, but the same shall be computed as if this present act had never been made; and the subsidy hereby granted shall be paid by the said united East India company, at the same times as the other subsidies on East India goods imported by the said company are now due and payable; any law or custom to the contrary notwithstanding.*

III. And be it further enacted by the authority aforesaid, That the subsidy of poundage hereby granted; shall be raised, levied, and collected by the respective officers of his Majesty's customs in this kingdom, under the management and direction of the respective commissioners of the customs for the time being; and shall be brought and paid, or answered, into the receipt of his Majesty's exchequer, for the purposes in this act mentioned (such additional charge as shall be necessary for the management of this revenue only excepted) and that all and every the clauses, powers, directions, penalties, forfeitures, matters, and things whatsoever, contained in the said act of the twelfth year of the reign of King *Charles* the Second, or in any other laws or statutes whatsoever now in force, for raising, levying, collecting, answering, and paying the subsidy of tonnage and poundage thereby granted, shall be applied, practised, and put into execution, for the raising, levying, securing, collecting, answering, and paying the subsidy of poundage by this act granted, as fully and effectually, to all intents and purposes, as if all and every the said clauses, powers, directions, penalties, and forfeitures were particularly repeated and again enacted in the body of this present act.

Duties how to be levied, &c.

IV. Provided always, That nothing herein contained shall extend, or be construed to extend, to any goods or merchandizes which were or are now allowed by the said act of the twelfth year of the reign of King *Charles* the Second, or any other act or acts of parliament to be imported duty free, nor to any prohibited goods or merchandizes which may be imported by the united *East India* company.

Not to extend to goods imported free, nor to prohibited goods imported by the India company.

V. Provided also, and it is the true intent and meaning of this act, That the importers of tobacco shall, upon paying down the subsidy hereby granted, have the same allowance with respect to this subsidy; as they are intitled to by any law now in force upon tobacco imported; but in case the said subsidy hereby granted shall not be paid down as aforesaid; then the said importers shall become bound to his Majesty, his heirs or successors, with one or more sufficient sureties, to be approved of by the collector of the port where the tobacco shall be imported, with the consent of the comptroller of such port; in one or more bond or bonds, at the election of the importer, for payment of the said subsidy within eighteen months, to commence at the end of thirty days after the master's report of the ship, or to commence from the merchant's entry of the goods within those thirty days, which shall first happen; any thing herein contained to the contrary thereof in any wise notwithstanding.

Allowance to the importer of tobacco.

Bond to be given on non-payment of the duty.

VI. Provided always, and it is hereby enacted and declared by the authority aforesaid, That in all cases where any goods or merchandizes, that have paid the subsidy hereby granted; shall at any time or times be again exported by any merchant or merchants, within three years from the importation thereof, the subsidy by this act granted, and which shall have been actually paid for such goods, wares, or merchandizes, shall without any delay or reward, be repaid unto such merchant or merchants, who shall export the same, or the security vacated; except for such goods or merchandizes, as by any former act or acts of parliament it is declared no drawback shall be paid or allowed upon exportation, and except as is herein after excepted in relation to prize goods.

Drawback allowed upon exportation within 3 years.

Exception.

VII. And be it further enacted by the authority aforesaid; That for every hundred weight of sugar imported into *Great Britain*, after the said first day of *March*, one thousand seven hundred and forty seven, and refined there (and so in proportion for a greater or lesser quantity) that shall be exported out of this kingdom, after the said first day of *March*, one thousand seven hundred and forty seven, during the continuance of this act, there shall be repaid at the custom house to the exporter, within thirty days after the demand thereof, the sum of three shillings, over and above the present bounties;

Drawback on 3 s. per hundred weight on sugar refined in Great Britain, and exported, &c.

bounties; oath being first made by the refiner, that the sugar so exported, was produced from brown and muscovada sugar, charged by this act, and that as he verily believes the same was imported from his Majesty's plantations in *America*, and the duty duly paid at the time of the importation thereof, the exporter making oath, that the same was duly exported, and his Majesty's searcher also certifying the shipping thereof, and all other requisites being performed according to the respective books of rates.

Part of 20
Geo. 2. c. 45.
repealed.

VIII. *And whereas by an act of parliament made and passed in the twentieth year of his Majesty's reign, (intituled, An act to continue several laws relating to the manufactures of sail cloth and silk; to give further time for the payment of duties, omitted to be paid for the indentures or contracts of clerks and apprentices, and for better securing the payment of the said duties; and declaring that prize ships lawfully condemned, shall be deemed British built ships: and for allowing prize goods to be landed and secured in proper warehouses, without payment of any duty, until it can be determined whether they are fit for exportation or home consumption) it was amongst other things enacted, That all goods and merchandizes that then had been or should during the continuance of the present war with France or Spain, be taken from his Majesty's enemies, and landed from any ship or vessel, in any port within the kingdom of Great Britain, after being subject to the several rules and restrictions prescribed and mentioned in the said act, might be exported again to foreign parts, by the captors or other owners thereof, without being liable to or paying any duty of custom or excise for the same, as by the said act, relation being thereunto had, will more fully and at large appear: be it therefore enacted by the authority aforesaid, That so much of the said act as relates to the nonpayment of the said duties of custom or excise on prize goods or merchandizes lodged in warehouses, and so exported as aforesaid, shall, from and after the first day of March, one thousand seven hundred and forty seven, be, and is hereby repealed and made void; and that the subsidy hereby granted shall not be drawn back, on the exportation of any prize goods or merchandizes taken by any of his Majesty's ships or vessels of war; any thing in the said recited act, or any other act or acts of parliament to the contrary notwithstanding.*

No drawback
allowed on
exportation of
prize goods.

Books to be
kept for enter-
ing the monies
coming in by
this act.

IX. And be it further enacted by the authority aforesaid, That there shall be provided and kept in the office of the auditor of the receipt of exchequer at *Westminster*, a book or books, in which all the monies hereby appointed to be paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid or payable there to his Majesty, his heirs or successors, upon any account whatsoever; and the said money so appointed to be paid into the said receipt of exchequer as aforesaid, shall be the yearly fund for the several purposes herein after mentioned.

Appropriati-
on of the du-
ties.

X. And be it further enacted by the authority aforesaid, That all and every the annuities which by this act shall be granted and made payable, in respect of the principal sum of six millions three hundred thousand pounds, to be raised in manner and form as is herein after directed; as also the additional capital of ten pounds in lottery tickets, herein after directed to be added to every one hundred pounds, advanced towards raising the said sum of six millions three hundred thousand pounds, until redemption thereof by parliament, shall be charged and chargeable upon, and payable out of the several subsidies, rates, and duties by this act granted to his Majesty; and the said several subsidies, rates, and duties shall be, and are hereby appropriated for that purpose accordingly.

General issue.

XLIII. And it is hereby enacted by the authority aforesaid, That if any person or persons shall be sued, molested, and prosecuted for any thing done by virtue or in pursuance of this act, or any the clauses therein contained, such person or persons shall and may plead the general issue, and give this act, and the special matter in evidence for his or their defence; and if afterwards

a verdict

a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action, or be nonsuited, or judgement shall be given him or them, upon demurrer, or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs. Treble costs.

Anno vicesimo primo

GEORGE II. Regis.

C A P. XIV.

An act for permitting tea to be exported to Ireland, and his Majesty's plantations in America, without paying the inland duties charged thereupon by an act of the eighteenth year of his present Majesty's reign; and for enlarging the time for some of the payments to be made on the subscription of six millions three hundred thousand pounds, by virtue of an act of this session of parliament.

WHEREAS in and by an act passed in the eighteenth year of the reign of his present Majesty, (intituled, An act for repealing the present inland duty of four shillings per pound weight upon all tea sold in Great Britain, and for granting to his Majesty certain other inland duties in lieu thereof; and for better securing the duty upon tea, and other duties of excise; and for pursuing offenders out of one country into another) an inland duty of one shilling per pound weight avoirdupois, and in that proportion for a greater or lesser quantity, is charged upon all tea which should be sold in Great Britain from and after the twenty fourth day of June, one thousand seven hundred and forty five, and also a further duty of twenty five pounds for every one hundred pounds, of the gross price at which such tea should be sold at the publick sales of the united company of merchants of England trading to the East Indies, and proportionably for a greater or lesser sum, over and above all customs, subsidies, and duties payable to his Majesty for the same upon the importation thereof; which said several duties of one shilling per pound weight, and twenty five pounds per centum, it is thereby enacted should be paid down in ready money by the proprietor or proprietors of such tea, or such person or persons as should be appointed by him, her, or them, to the receiver or collector of the said inland duties, before such proprietor or proprietors, or other person or persons, should receive or take out for any purpose whatsoever such tea, from the warehouse or warehouses wherein the same was appointed to be lodged, by an act made in the tenth year of the reign of his late Majesty King George the First, according to the directions of the said act: and whereas the importation of tea into this kingdom, by the said united company of merchants of England trading to the East Indies, may be greatly increased, if the same be permitted to be exported to Ireland, and his Majesty's plantations in America, without paying the duties charged thereupon by the said act; we your Majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of June, one thousand seven hundred and forty eight, all such tea as shall then have been, or hereafter shall be imported into the kingdom of Great Britain from any foreign parts, and which shall be afterwards exported to the kingdom of Ireland, or to his Majesty's plantations in America, and which shall have been duly entered, and for which the several subsidies

18 Geo. 2.
c. 26.

10 Geo. 1.
c. 10.

Tea permitted to be exported to Ireland and America without paying the inland duties.

Proprietor to
give bond for
exportation.

Bond not to
be discharged
till a certifi-
cate be pro-
duced of the
landing.

Condition of
the bond.

Warehouse-
keeper to de-
liver to the
proprietor the
tea specified
in the certifi-
cate;

subsidies and additional imposts due on the importation thereof, shall have been paid or secured to be paid, and which shall have been carried or put into such warehouse or warehouses, as aforesaid, shall and may, from and after the said first day of *June*, one thousand seven hundred and forty eight, upon due entry thereof being made by the proprietor or proprietors thereof, or by such person or persons whom they shall appoint for that purpose, be delivered out of any such warehouse to the respective proprietor or proprietors thereof, or such person or persons as shall be appointed by him, her, or them; and who shall before such delivery have duly entered the same for exportation to *Ireland*, or his Majesty's plantations in *America*; without payment being made of all or any the respective inland duties charged or imposed upon the same by the said act; any thing therein contained to the contrary thereof in any wise notwithstanding; such proprietor or proprietors, or other person or persons, first giving bond, with sufficient security to his Majesty, his heirs and successors, to be approved of by the commissioners of the said inland duties for the time being, or any three of them, or by such person or persons as they shall, from time to time, appoint for that purpose, in double the value of the goods, that the same, and every part thereof shall (the dangers of the seas and enemies excepted) be really and truly exported to, and landed in such port of the kingdom of *Ireland*, or such place in his Majesty's plantations in *America*, for which the same has been so entered for exportation, and that the same shall not be exported, or carried to any other place or country whatsoever, nor reloaded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, or *Man*, or either of them; and such bonds so entered into, for the carrying such tea to the kingdom of *Ireland*, or to any of his Majesty's plantations in *America*, which has not paid the inland duty herein before-mentioned, shall not be delivered up nor discharged, until a certificate shall be produced under the hands and seals of the collector, comptroller, or surveyor of the customs of the port in *Ireland*, or the plantations in *America*, where such tea shall be landed, testifying the landing thereof; and for the future, the condition of all such bonds to be given for the exportation of any such tea to *Ireland*, shall be to produce such certificate in six months from the date thereof (the danger of the seas and enemies excepted) and the condition of all such bonds to be given for the exportation of any such tea to the plantations in *America*, shall be to produce such certificate in eighteen months from the date thereof (the danger of the seas and enemies excepted) and in case no such certificate shall be produced within the respective times herein before-mentioned, it shall and may be lawful for the said commissioners of the said inland duties, to cause such bonds to be put in suit, unless they shall find sufficient cause to forbear the same; any law, custom, or usage to the contrary notwithstanding; and upon such proprietor or proprietors, or other person or persons, producing to the respective keeper or keepers of such warehouses, a certificate or certificates, signed by such person or persons as the commissioners of his Majesty's customs for the time being, or any four of them, shall for that purpose appoint, signifying that such entry has been made, and that the several subsidies and additional imposts, due on the importation thereof, have been paid or secured; and also producing a certificate under the hands of the commissioners of the said inland duties, or any three of them, that such security for exportation hath been given as herein before-mentioned; which certificate or certificates the said commissioners are hereby required to give accordingly; such warehouse-keeper or warehouse-keepers shall deliver out of such warehouse or warehouses, to such proprietor or proprietors, or other person or persons, in the same package, and no other than that in which it was imported, so much tea intended, and entered for exportation to the aforesaid places, and no other, as shall be mentioned or expressed in such certificate or certificates respectively, without payment being made of all or any the respective in-

and duties charged or imposed thereon by the said act; and the respective warehouse-keeper and warehouse-keepers are thereupon to give such proprietor or proprietors, or other person or persons, a permit or certificate to accompany such tea so delivered out, till the same is shipped for exportation; which permit or certificate shall be also signed by an officer attending the said warehouse or warehouses, who shall be appointed by the commissioners of the said inland duties, or the major part of them, to prevent the seizing thereof; and such proprietor or proprietors, or other person or persons, shall, at and before the tea therein mentioned is shipped or laden on board the ship or vessel in which it is entered, and intended to be exported, deliver such permit or certificate to the searcher or other proper officer of the customs of the port from which such tea is entered for exportation, who is hereby enjoined and required (if he shall have cause to suspect the tea to be deficient in quantity or quality, from what is or shall be specified in the said permit or certificate) to open, weigh, search, and strictly examine all the chests, casks, and other package, in which such tea is contained, to see if the goods agree in quantity and quality with the permit or certificate signed by the officer of the said inland duties, as before-mentioned, and whether the same has been rightly and duly entered outwards, and the quantity and quality rightly and truly expressed in the exporter's indorsement upon his entry; and if on such examination the same shall be found to be right entered, and that they agree in quantity and quality with the permit or certificate of the officers of the said inland duties, the searcher or other proper officer shall at his own charge cause the same to be repacked (which charge shall be allowed to the said officer by the commissioners of the customs, if they think it reasonable) but in case the officer shall on examination find such goods to be of any other species or quality, or to be more in quantity or quality than is expressed in such permit or certificate, or in the exporter's indorsement upon his entry outwards, or that they shall have been entered under a wrong denomination, whereby his Majesty would have been defrauded, all such goods, together with the chests, casks, and other package containing the same, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs, in such manner and form as herein after is expressed.

and a permit.

Proprietor to deliver the permit to the searcher.

Searcher's duty in examining the tea, certified, &c.

II. And it is hereby further enacted, That from and after the said first day of *June*, one thousand seven hundred and forty eight, no tea shall be exported to the kingdom of *Ireland*, or to any of his Majesty's plantations in *America*, in any chest, cask, tub, or package whatsoever, other than that in which it was originally imported into *Great Britain*, nor in any less quantities than in the entire lot or lots in which the same was sold at the sale of the said united company, under the penalty of the forfeiture of such tea, and the package containing the same.

Tea to be exported in the same package, &c.

III. And it is hereby further enacted, That from and after the said first day of *June*, one thousand seven hundred and forty eight, when any tea is entered for exportation to *Ireland*, or any of his Majesty's plantations in *America*, the outside package in which it is contained, shall, by the searcher or searchers belonging to the customs at the port from whence the same is intended to be exported, after the entry thereof, and before the same is shipped, be marked on four different parts, on the outside thereof, in such manner as the commissioners of the customs shall direct; and if any chest, cask, tub, or other package, shall, after the same has been marked and shipped as aforesaid, be landed, or found again on shore, having such marks thereon, such chest, cask, tub, or other package, with the tea therein contained, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs or inland duties, in such manner as herein after is expressed.

Tea entered for exportation to be marked on the package;

and if found on shore again, to be seized.

IV. And, for preventing the clandestine delivering of tea out of the warehouses herein before-mentioned, in order for the exportation thereof to the

Book to be kept for entering all teas

delivered out
for exporta-
tion:

A quarterly
account on
oath, to be
transmitted to
the commis-
sioners, &c.

Penalty on
warehouse-
keeper offend-
ing.

Disposition of
the forfei-
tures;

and method
of recovering
them.

General issue.

Treble costs.

the kingdom of *Ireland*, or to his Majesty's plantations in *America*; be it enacted by the authority aforesaid, That the keeper or keepers of the said warehouse or warehouses, who shall be appointed by the commissioners of his Majesty's customs and inland duties, shall keep one or more book or books, wherein they shall fairly enter in writing, an exact, particular, and true account of all such tea which shall, from time to time, be delivered out of the said warehouse or warehouses for exportation to *Ireland*, or the plantations in *America*, and the names of the respective person or persons to whom, or for whose use, the same was delivered out, and the particular days and times when the same was so delivered out; and shall, at the end of every three months, or oftener if required, transmit in writing an account thereof, upon oath, to the said commissioners of the customs and inland duties respectively for the time being; and the said commissioners are hereby required and enjoined, within one month after the same shall have been transmitted to them, as aforesaid, to appoint one or more person or persons to inspect and examine the same accounts; and if, upon examination, it shall appear that any tea has been delivered out for exportation to *Ireland*, or the plantations, otherwise than and under such terms, forms, and conditions performed as herein are before directed, appointed, and required for the doing thereof; then the warehouse-keeper and warehouse-keepers offending therein shall not only be disabled to hold and enjoy any publick office or employment, but shall also forfeit and lose for every such offence the sum of one hundred pounds.

V. And be it further enacted by the authority aforesaid, That one moiety of the several penalties and forfeitures in this act before-mentioned shall be to the use of his Majesty, his heirs and successors, and the other moiety shall be to the use of such person or persons as shall inform, prosecute, or sue for the same (except in such cases where any other appropriation or distribution is made by any other act or acts) and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon tried, heard, and determined in any of his Majesty's courts of record at *Westminster*, or in the court of *Exchequer* at *Edinburgh* respectively (except where any provision to the contrary is made by any other law or statute now in force) wherein no essoin, protection, wager of law, or more than one imparlance, shall be allowed.

VI. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action after the defendant or defendants shall have appeared, or if judgment shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same as defendants have in other cases by law.

Anno

Anno vicesimo primo

GEORGE II. Regis.

C A P. XXX.

An act for encouraging the making of indico in the British plantations in America.

WHEREAS the making of indico in the British plantations in America would be advantageous to the trade of this nation, as great quantities are used in dying the manufactures of this kingdom; which at present being furnished from foreign parts, the supply of that necessary commodity is become at all times uncertain, and the price frequently exorbitant: and whereas the culture thereof has been found to succeed so well in the provinces of South and North Carolina, that there is reason to hope, by a proper encouragement, the same may be increased and improved to such a degree, as not only to answer all the demands of his Majesty's British subjects, but furnish considerable quantities to foreign markets; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty fifth day of March, one thousand seven hundred and forty nine, all and every person or persons who shall import, or cause to be imported into this kingdom, directly from any of the British colonies or plantations in America, in any ship or vessel, ships or vessels, that may lawfully trade to his Majesty's plantations, manned as by law is required, any good and merchantable indico, free from any false mixtures, and fit for dyers use, being the growth or product of the colony or plantation from whence the same is imported, shall have, and be intitled to, a reward or premium for such importation, after the rate of sixpence for every pound weight of such indico so imported as aforesaid, under such regulations as are herein after-mentioned, to be paid upon demand to the importer of such indico, by the collector of the port where the same shall be imported, out of the customs; and in case the collector of the port where the same shall be imported, shall not have money sufficient in his hands, he is hereby required to certify the same to the commissioners of the customs, who shall cause the same to be paid by the receiver general of his Majesty's customs (the bounty of the indico imported into England, to be paid by the receiver general of the customs in England, and of that imported into Scotland to be paid by the receiver general there.

6d. per pound premium allowed on the importation of indico, of the growth of the British plantations.

II. And, in order to intitle the importer of the aforesaid indico to such premium, as well as to prevent frauds by importing foreign plantation-made indico, or any false mixtures in what is made in the British plantations, with a view of recovering the premium; be it further enacted by the authority aforesaid, That all and every person or persons, merchant, trader, or factor, loading any indico on board any ship or vessel, in any of the British colonies or plantations in America, shall, before the clearing out of the said ship for any port of Great Britain, produce to the governor, lieutenant governor, collector, and comptroller of the customs, and naval officer, or any two of them, a certificate or certificates, signed and sworn to before any justice of the peace in the said British colonies or plantations, by the planter or planters of the said indico, or his or their known agent or factor, that a quantity of indico, expressing the weight thereof, had been sent from the said planters indico work or plantation, where the same was made, in order to be shipped off, or sold by him to the person or persons therein named, and was of the growth and produce of the said planter's plantation,

Persons loading indico, to produce a certificate from the planter, of the growth and quantity.

plantation, situate in the district, division, or parish of _____ within the island or colony of _____ which said certificate or certificates shall be attested by the said justice of the peace to have been signed and sworn to in his presence, who is hereby required to do the same without any fee or reward.

and also to sign a certificate that the indico shipped is the same mentioned in the said certificate.

Officer to certify such certificates.

Certificates to be given by the master of the vessel and by the officers of the customs.

Penalty of making entry of foreign-made indico, or any false mixture.

Officers of the customs to examine the indico.

III. And be it further enacted, That the person or persons, merchant, trader, or factor shall, at the time of his producing such certificate, sign also a certificate before the said governor, lieutenant governor, collector, and comptroller of the customs, and naval officer, or any two of them, that the indico which he or they have shipped on board the said ship or vessel, is the same mentioned in the said certificate or certificates; and thereupon the said governor, lieutenant governor, collector, and comptroller of the customs, and naval officer, or any two of them, are hereby authorized and required to deliver to such person or persons a certificate, under their hands and seal of office, of his or their having received such certificate or certificates; and that at the same time one or more certificate or certificates of the several planter or planters, their known agent or factor, had been produced to, and left with them, pursuant to the directions of this act; and no person or persons whatsoever, importing indico into *Great Britain*, shall be intitled to the premium or reward by this act granted, unless such person or persons shall produce such certificate to the chief officer of the customs at the port in *Great Britain*, where the same shall be imported.

IV. And be it further enacted by the authority aforesaid, That on the importation of any indico into *Great Britain*, a certificate shall be given by the master or commanding officer of such ship or vessel importing such indico, that the same was shipped on board such ship or vessel, within such *British* colony or plantation in *America*, as is mentioned in the said certificate; and also a certificate signed by the surveyors, land waiters, or searchers, or any two of them, officers of the customs of the port where the same is entered and landed in *Great Britain*, specifying the weight thereof, and that the said indico is good and merchantable, free from false mixtures, and of such quality as to be intitled to the said premium or reward; which certificate the said officers are hereby required to grant within ten days next after the landing thereof, unless they can assign sufficient cause for their refusal; upon producing which several certificates to the proper officer as aforesaid, such officer shall be, and is hereby required to pay the premium to the importer of the said indico.

V. And be it further enacted by the authority aforesaid, That if any person or persons shall make, or cause to be made, an entry or entries of foreign-made indico, under the name of *British* plantation-made indico, or shall mix, or cause to be mixed, any foreign indico, or other false mixture or matter, with that made in the *British* plantations, in order to claim or recover the premium, as before mentioned, every person or persons so making, or causing to be made, such entry or entries, or mixing, or causing such mixtures to be made, shall forfeit all such indico so entered; and in case of such mixture, the quantity so mixed, both foreign and *British* plantation-made, and likewise double the value thereof, shall be forfeited by the person or persons who shall make or cause such mixture or mixtures to be made.

VI. And be it further enacted by the authority aforesaid, That no certificate shall be made out to allow the premium for such indico to be made in, and imported from the *British* plantations, that is not good and merchantable, and free from any false mixture.

VII. And that the officers of the customs may be the better able to discover any frauds intended for the receiving the aforesaid premium, be it further enacted by the authority aforesaid, That it shall and may be lawful for the said officers, and they are hereby required, before they make out any such certificate, to examine the said indico, by opening each package, and shifting

shifting the same, in such manner as to see the whole contents, or by such other means as they shall think proper, to find out and discover whether the indico is good and merchantable, and free from any false mixture.

VIII. And in order to fix the standard of such indico as shall be intitled to the premium aforesaid, be it further enacted by the authority aforesaid, That no certificate shall be granted by any surveyor, or other officer of his Majesty's customs, for any indico which is not worth three shillings the pound weight, when the best *French*, or other indico, of equal goodness with the best *French*, is worth four shillings the pound weight; and so in the same proportion, in case the price of the best *French*, or other indico of equal goodness, shall be at a higher or lower price.

Standard of indico intitled to the premium.

IX. Provided always, That in case any doubt or dispute shall arise between the surveyors, or officers of the customs, and the owners or importers of such indico as is imported into the port of *London*, as to the quality of the same, it shall and may be lawful for the commissioners of his Majesty's customs, to call two or more dyers, dry salters, brokers, or others, well skilled in that commodity, who shall declare upon oath, if required, their opinion, as to the quality of the same, and according to the best of their judgment determine whether the said indico is intitled to the premium hereby granted or not; and if any doubt or dispute shall arise, as to the quality of the indico imported as aforesaid, into the out-ports in *England*, samples thereof shall be taken and sent up to the commissioners of the customs at *London*, and into the out-ports in *Scotland*, to the commissioners of the customs at *Edinburgh*, in such manner as the respective commissioners shall direct, in order to be inspected and adjudged there as before mentioned.

Method of settling disputes about the quality.

X. And be it further enacted by the authority aforesaid, That no fee, gratuity, or reward shall be demanded, taken, or received by any officer of his Majesty's customs, for the examining, viewing, or delivering such indico, with respect to the premium or reward allowed by this act, or for the signing of any of the certificates, in order to the receiving such premium or reward, or for paying the same; and any such officer demanding or taking such fee or reward, shall, for such offence, forfeit his office, and such officer shall also be incapable of serving his Majesty, his heirs and successors, and shall forfeit the sum of one hundred pounds.

No fee to be paid to the officers.

XI. And be it further enacted by the authority aforesaid, That all certificates made, or debentures made out pursuant to this act, shall not be chargeable with any of the stamp duties; any law or statute to the contrary notwithstanding.

Certificates not chargeable with stamp-duties.

XII. And be it further enacted by the authority aforesaid, That if any indico, made in the *British* colonies or plantations in *America*, shall, after the twenty fifth day of *March*, which shall be in the year of our Lord one thousand seven hundred and forty nine, be exported from *Great Britain*, that then and in every such case the person or persons so exporting the same, shall, before the entry thereof, pay unto the collector of the customs at the port where the same shall be exported, or to the chief officer of the customs there, the full sum of sixpence for every pound weight, which is allowed as a premium by this act on all such indico as he intends to export, over and above any duty the same is now by law subject to pay at exportation by any former act.

Exporters to repay the premium.

XIII. And be it further enacted by the authority aforesaid, That if any person or persons, his or their agent or agents, assignee or assigns, shall be found fraudulently to export such indico, without paying such premium to the collector or chief officer of the customs as aforesaid, such person or persons shall forfeit and lose all such indico, and double the value thereof.

Penalty of exporting indico without paying the premium.

XIV. Provided always, That if any doubt or dispute shall arise, whether any of the said indico, or any part thereof so to be exported, is of the growth, product, and manufacture of the *British* plantations in *America*, or of foreign growth, product, or manufacture, the *onus probandi* shall lie on the

Owner to prove the growth.

the owner or claimer thereof, and not on the informer or prosecutor; any law, custom, or usage to the contrary notwithstanding.

Penalty of
granting false
certificates.

XV. And be it enacted by the authority aforesaid, That if any governor, lieutenant governor, collector, or comptroller of the customs, naval officer, merchant, trader, or factor, or master or commander of any ship or vessel, or any other person or persons, shall, during the continuance of this act, falsely make a certificate of the produce and manufacture of any indico, not being the produce and manufacture of the *British* plantations in *America*, or shall counterfeit any such certificate as herein before is directed to be made, in order to obtain the premium hereby granted for indico made in the *British* plantations in *America*, all and every such person and persons shall forfeit the sum of two hundred pounds; and if such person or persons so offending, shall be a collector, comptroller, or naval officer, or any other officer of the customs, he shall also forfeit and lose his office, and be incapable of serving his Majesty, his heirs and successors.

Penalties how
to be recover-
ed.

XVI. And be it further enacted by the authority aforesaid, That the several penalties and forfeitures by this act inflicted, shall and may be prosecuted, determined, and recovered by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, or in any of the courts of admiralty in his Majesty's plantations in *America* respectively, wherein no essoin, protection, wager of law, or more than one imparlance, shall be allowed.

Application
of the forfei-
tures.

XVII. And be it further enacted by the authority aforesaid, That all penalties and forfeitures by this act imposed shall, if in *Great Britain*, be applied, one moiety to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons as shall sue for the same; and all such penalties and forfeitures as shall be incurred in his Majesty's plantations in *America*, shall be applied, one third part thereof to the use of his Majesty, his heirs and successors, one other third part thereof to the use of the governor of the plantation where the forfeiture shall be incurred, and the remaining third part to such person or persons who shall sue for the same.

Limitation of
actions.

XVIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced against any person or persons, for any thing done in pursuance of this act, every such action or suit, if in *Great Britain*, shall be commenced within six Months next after the fact committed; and if in the *British* colonies or plantations in *America*, within eighteen months next after the fact committed; and not afterwards; and the defendant or defendants, in any such action or suit, may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgment shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as any defendant or defendants have in other cases by law.

Treble costs.

Act to be in
force for 7
years.

XIX. And be it further enacted by the authority aforesaid, That this act, and all the powers and authorities therein contained, shall continue and be in force for and during the term of seven years, to commence from the twenty fifth day of *March*, one thousand seven hundred and forty nine, and from thence to the end of the then next session of parliament, and no longer.

Anno vicesimo primo

GEORGE II. Regis.

C A P. XXXIII.

An act to continue and amend several laws for the relief of debtors with respect to the imprisonment of their persons; and to rectify a mistake in an act passed in the last session of parliament for continuing several laws therein mentioned; and to continue two acts, the one passed in the nineteenth year, the other in the twentieth year of his present Majesty's reign, to prevent the spreading of the distemper amongst the horned cattle.

SECT. III. **A**ND whereas an act made in the eighth year of the reign of his late Majesty, intituled, An act to prevent the clandestine running of goods, and the danger of infection thereby; and to prevent ships breaking their quarantine; and to subject copper ore of the production of the British plantations, to such regulations as other enumerated commodities of the like production are subject; which was to be in force for two years, from the twenty fifth day of March, one thousand seven hundred and twenty two, and from thence to the end of the then next session of parliament; and by several subsequent acts (except the clause obliging all ships and vessels to perform quarantine) was to have further continuance, to the first day of June, one thousand seven hundred and forty seven, and from thence to the end of the then next session of parliament: and whereas by an act made in the twentieth year of the reign of his present Majesty, the said act was intended to be further continued to the first day of June, one thousand seven hundred and fifty four, but by mistake, the year one thousand seven hundred and forty seven was inserted therein, instead of of the said year one thousand seven hundred and fifty four; therefore for rectifying the said mistake, be it further enacted by the authority aforesaid, That the said act shall be, and is hereby further continued, from the expiration thereof, until the first day of June, one thousand seven hundred and fifty four, and from thence to the end of the then next session of parliament.

8 Geo. 1. c. 12.
continued to
1 June, 1754,
&c.

20 Geo. 2.
c. 47.

Anno vicesimo secundo

GEORGE II. Regis.

C A P. XXXIII.

An act for amending, explaining, and reducing into one act of parliament, the laws relating to the government of his Majesty's ships, vessels, and forces by sea.

ART. 18. **I**F any captain, commander, or other officer of any of his Majesty's ships or vessels, shall receive on board, or permit to be received on board such ship or vessel, any goods or merchandizes whatsoever, other than for the sole use of the ship or vessel, except gold, silver, or jewels, and except the goods and merchandizes belonging to any merchant, or other ship or vessel which may be shipwrecked, or in imminent danger of being shipwrecked, either on the high seas, or in any port, creek, or harbour, in order to the preserving them for their proper owners, and except such goods or merchandizes as he shall at any time be ordered to take or receive on board by order of the lord high admiral of Great Britain, or the commissioners for executing the office of lord high admiral for the time being; every

Penalty of
taking goods
on board,
other than
gold, silver,
jewels, &c.

every person so offending, being convicted thereof by the sentence of the court-martial, shall be cashiered, and be for every afterwards rendered incapable to serve in any place or office in the naval service of his Majesty, his heirs and successors.

Penalty on officers receiving on board goods.

Application of the forfeiture.

Method of recovery.

The court to certify to the admiralty the judgement.

SECT. XXIV. And whereas by the said act, intituled, An act for the more effectual suppressing of piracy; it is amongst other things enacted in the following words, That the said captain, commander, or other officer of the said ship or vessel of war, and all and every the owners and proprietors of such goods and merchandizes, put on board such ship or vessel of war as aforesaid, shall lose, forfeit, and pay the value of all and every such goods and merchandizes so put on board as aforesaid; one moiety of such full value to such person or persons as shall make the first discovery, and give information of or concerning the said offence; the other moiety of such full value, to and for the use of Greenwich Hospital; all which forfeitures shall and may be sued for and recovered in the high court of admiralty: now for making the said in part recited act more useful and effectual, be it enacted by the authority aforesaid, That from and after the twenty-fifth day of December, one thousand seven hundred and forty nine, if any captain, commander, or other officer of any of his Majesty's ships or vessels, shall receive on board, or permit or suffer to be received on board such ship or vessel, any goods or merchandizes, contrary to the true intent and meaning of the eighteenth article in this act before-mentioned and hereby enacted, every such captain, commander, or other officer shall, for every such offence, over and above any punishment inflicted by this act, forfeit and pay the value of all and every such goods and merchandizes so received or permitted, or suffered to be received on board as aforesaid, or the sum of five hundred pounds of lawful money of Great Britain, at the election of the informer, or person who shall sue for the same, so that no more than one of these penalties or forfeitures shall be sued for and recovered by virtue of this and the said in part recited act, or either of them, against the same person, for one and the same offence; one moiety of which penalties or forfeitures shall be forfeited and paid to the person who shall inform or sue for the same, and the other moiety thereof, to and for the use of the royal hospital at Greenwich; which forfeiture shall be sued for, and recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, or in the high court of admiralty, at the election of the informer, or person who shall sue for the same; and the court shall award such costs to the parties, as shall be just; and in all cases where judgement or sentence shall be given against any such offender, the court where such judgement or sentence shall be given, shall, with all convenient speed, certify the same to the lord high admiral, or to the commissioners for executing the said office.

Anno vicefimo fecundo

GEORGIN II. Regis.

C A P. XXXVI.

An act for the more effectual preventing the importation and wear of foreign embroidery and brocade, and of gold and silver thread, lace, or other work made of gold or silver wire manufactured in foreign parts.

WHEREAS great quantities of foreign embroidery, gold and silver thread, lace, fringe, and brocade, continue to be daily brought into, and sold within this kingdom, and great sums of money are daily exported out of this kingdom for the buying and fetching in of those commodities, the importation whereof is contrary to several acts of parliament made for prohibiting the same: for redress whereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of July, one thousand seven hundred and forty nine, no foreign embroidery, or gold, or silver brocade, shall be imported or brought into Great Britain, upon pain of being forfeited and burnt, and upon the further penalty of one hundred pounds of lawful money of Great Britain, to be paid by the importer thereof for each piece or parcel so imported.

Penalty on importing foreign embroidery, or gold or silver brocade.

II. And be it further enacted by the authority aforesaid, That from and after the said first day of July, one thousand seven hundred and forty nine, no mercer, laceman, haberdasher, upholder, milliner, taylor, or other person or persons whatsoever, shall vend, utter, sell, or expose to sale, or exchange, barter, truck, or otherwise dispose of, any foreign embroidery, gold or silver thread, lace, fringe, brocade, or any other work made thereof, or of gold or silver wire, or plate, wove, wrought, fabricated, or manufactured in foreign parts, or sew, work, or make up the same, for, in, or upon, any garment or wearing apparel whatsoever, upon pain that all and every such foreign embroidery, gold or silver thread, lace, fringe, brocade, or other work made thereof, or of gold or silver wire, or plate, so sold or exposed to sale, exchanged, bartered, trucked, or disposed of, or sewed, worked, or made up, for, in, or upon any garment or wearing apparel, and the garment, wearing apparel, or other materials, in, with, or upon which the same shall be so sewed, wrought, or made up, shall be forfeited and burnt; and all and every person or persons who shall vend, utter, sell, or expose to sale, exchange, barter, truck, or dispose of, or knowingly sew, work, or make up, or cause or procure to be worked or made up, for, in, or upon any garment or wearing apparel, any such foreign embroidery, gold or silver thread, lace, fringe, brocade, or other work, wove, wrought, fabricated, or manufactured in foreign parts, shall, for every such offence, forfeit the sum of one hundred pounds of lawful money of Great Britain.

Venders or makers up of foreign embroidery, &c. to forfeit 100l. and the garment to be burnt.

III. And be it further enacted by the authority aforesaid, That all foreign embroidery, and gold or silver thread, lace, fringe, brocade, or other work made thereof, or of gold or silver wire or plate, wove, wrought, fabricated, or manufactured in foreign parts, which, after the said first day of July, one thousand seven hundred and forty nine, shall be seized within this kingdom, whether the same shall be mixed with, sewed on, or made up, together with any other goods or materials, or otherwise, and the apparel, garment or other materials, in, with, or upon which the same shall be mixed, sewed, or made up, shall be forfeited, and after condemnation shall be burnt; and the mercer, laceman, haberdasher, upholder, milliner, taylor,

Foreign embroidery, &c. which shall be seized after 1 July, 1749; to be burnt,

and the dealer,
&c. to forfeit
100l.

or other dealer in, or vender or maker up of, any of the said manufactures, in whose house, warehouse, custody, or possession the same shall be so found and seized, being thereof convicted, shall, for each piece or parcel of such foreign embroidery, gold or silver thread, lace, fringe, brocade, or other work made thereof, or of gold or silver wire or plate, that shall be seized and found in his, her, or their house, shop, warehouse, custody, or possession as aforesaid, and which shall have been brought, placed, or continued there, with his, her, or their knowledge, privity, or consent, forfeit the sum of one hundred pounds of lawful money of *Great Britain*.

The embroi-
dery, &c. with
the garments
to be burnt.

IV. And be it further enacted by the authority aforesaid, That all foreign embroidery, gold or silver thread, lace, fringe, brocade, or other work made thereof, or of gold or silver wire or plate seized by virtue of this or any other act, shall, after condemnation, be together with the garment, wearing apparel, or other materials, in, with, or upon which the same shall be mixed, sewed, wrought, or made up, publickly burnt at such places as the commissioners of his Majesty's customs in *England* or *Scotland* respectively shall direct.

Prosecution of
penalties, and
application.

V. And be it further enacted by the authority aforesaid, That the several penalties and forfeitures in this act mentioned, shall and may be prosecuted and determined by bill, plaint, or information in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively, wherein no essoin, protection, privilege, wager of law, or more than one imparlance, shall be allowed; and one moiety of the said penalties and forfeitures shall be to the use of the King's majesty, and the other moiety to such person or persons as will sue for or prosecute the same.

The proof to
lie upon the
claimer.

VI. And be it further enacted by the authority aforesaid, That if any question or doubt shall arise, where the said goods were manufactured, the proof shall lie upon the owner or claimer of such goods, or the person prosecuted for being guilty of an offence against this act, and not upon the prosecutor; any law, usage, or custom to the contrary notwithstanding.

The wearer to
incur no pe-
nalty.

VII. Provided always, That nothing in this act contained shall extend, or be construed to extend, to inflict any penalty on the wearer of any foreign embroidery, gold or silver thread, lace, fringe, brocade, or other work made thereof, or of gold or silver wire or plate; any thing herein contained to the contrary thereof in any wise notwithstanding.

Limitation of
actions.

VIII. Provided always, and it is hereby enacted and declared, That all informations, bills, actions, and suits, that shall be had, brought, commenced, sued, or exhibited, for any forfeiture or offence committed against this or any of the former acts of parliament, which prohibit the importation or sale of foreign embroidery, gold or silver thread, lace, fringe, brocade, or other work made thereof, or of gold or silver wire or plate, or any of them, shall and may be had, brought, commenced, sued, and exhibited within twelve calendar months after the discovery of such offence, and in case of seizure, within three months after such seizure shall be made; any former act or law to the contrary notwithstanding.

General issue.

IX. And be it further enacted by the authority aforesaid, That if any person or persons shall be sued or prosecuted for what either he or they shall do in the execution of this act, he or they may plead the general issue, and give this act, and the special matter in evidence; and if the plaintiff or plaintiffs shall become nonsuit, or discontinue his, her, or their action or actions; or if a verdict shall pass against him, her, or them, the defendant or defendants shall recover treble costs, for which they shall have the like remedy, as in other cases where costs are allowed to defendants.

Treble costs.

Anno viceſimo ſecundo

GEORGE II. Regis.

C A P. XXXVII.

An act for the better ſecuring his Maſteſty's duties ariſing upon coal, culm, and cinders, exported beyond ſea.

WHEREAS by the laws now in force, the maſters of all ſhips and veſſels uſed and employed in carrying coals, culm, and cinders coaſtwiſe, from port to port within the kingdom of Great Britain, do at the ſeveral and reſpective ports, where and at the time when coals, culm, and cinders are ſhipped or laden on board their ſhips or veſſels, enter into bond to his Maſteſty with ſecurity for the delivery of their reſpective ladings of coals, culm, and cinders in ſome other port or creek in Great Britain: and whereas many of the ſaid maſters of ſhips and veſſels ſo laden with coals, culm, or cinders, to be carried coaſtwiſe, do, under pretence of being forced by contrary winds and ſtreſs of weather, carry and convey, and diſpoſe of their ſaid ladings of coals, culm, and cinders in foreign parts beyond the ſeas, without having firſt paid the cuſtoms and overſea duties due to his Maſteſty for the ſame, upon the exportation thereof, and which they ought to have paid at the port where their cargoes of coals, culm, or cinders, were laden, before the departure out of the ſaid port; which practice tends to the promoting and encouraging of fraud, and is a great prejudice to the publick revenue: therefore, for the preventing ſuch fraudulent practices, and the conſequences thereof for the future, be it enacted by the King's moſt excellent maſteſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons, in this preſent parliament aſſembled, and by the authority of the ſame, That from and after the twenty fourth day of June, in the year of our lord one thouſand ſeven hundred and forty nine, it ſhall not be lawful for any collector, comptroller, cuſtomer, ſurveyor, ſearcher, waiter, or other officer or officers of the cuſtoms whatſoever, or their deputy or deputies, in any port, harbour, haven, creek, or other place whatſoever, within the kingdom of Great Britain, to clear outwards any ſhip or veſſel whatſoever, wherein coals, culm, or cinders, ſhall have been exported and carried from any port or place whatſoever in Great Britain, to any port or place whatſoever in parts beyond the ſeas, nor to ſign, iſſue forth, or grant any warrant, cocquet, lett-paſs, tranſire, ſufferance, return, diſcharge, or other diſpatch or diſpatches, of any nature or kind whatſoever, for the clearing outwards, either for a coaſting or a foreign voyage, any ſuch ſhip or veſſel wherein coals, culm, or cinders, ſhall have been laden in Great Britain, and delivered in foreign parts, or for the loading or laying on board thereon, any goods or merchandize whatſoever, nor to permit or ſuffer any ſuch ſhip or veſſel to go out of any port, harbour, haven, creek, or other place whatſoever in Great Britain, until the maſter, commander, or other perſon or perſons taking charge or care of any ſuch ſhip or veſſel, or the owner or owners thereof, or ſome or one of them, ſhall and do pay, or cauſe to be paid, all the cuſtoms and duties due and payable for and in reſpect of ſuch coals, culm, or cinders, ſo carried and exported into parts beyond the ſeas, in ſuch ſhip or other veſſel the laſt preceding voyage ſhe made, or until they ſhall and do produce and ſhew unto ſuch officer or officers of the cuſtoms, or their deputy or deputies, an authentick certificate under the hands and ſeals of the office of the collector, cuſtomer, and comptroller, or other chief officer or officers of the cuſtoms, of or belonging to the port, harbour, haven, creek, or other place in Great Britain, where the coals, culm, or cinders, (ſo exported and conveyed into foreign parts) were firſt ſhipped and laden on board ſuch ſhip or veſſel, ſignifying that ſuch maſter, commander,

No officer to clear outwards any veſſels, wherein coals were exported,

until the cuſtoms due for the laſt voyage be paid, or a certificate produced.

Penalty 100 l.

Limitation of actions.

General issue.

Treble costs.

Penalty on masters of ships, wherein coals, &c. shall be laden, to be carried coastwise, proceeding with the same beyond the seas.

mander, owner, or other person, or some or one of them, or their agents hath fully answered, paid, and satisfied all and every the customs and other duties due and payable to his Majesty, for all such coals, culm, and cinders, so carried and exported into foreign parts beyond the seas as aforesaid, by such ship or other vessel the last preceding voyage made by such ship or vessel; and in case any officer or officers of the customs, or his deputy, shall, from and after the said twenty fourth day of *June*, one thousand seven hundred and forty nine, clear any ship or vessel outwards, or sign or grant any warrant, cocquet, lett-pais, transire, sufferance, return, discharge, or other dispatch whatsoever, either for the clearing such ship or vessel outwards, for a foreign or coasting voyage, or for the loading or laying on board thereon any goods or merchandizes whatsoever, or shall permit or suffer any such ship or vessel to go out of any port, harbour, haven, creek, or other place in *Great Britain*, before the customs, and other duties, due for all the coals, culm, or cinders exported in her, the last preceding voyage she made, be fully paid and satisfied to his Majesty, or until a certificate of the payment thereof at some other port, be produced in the manner, and form herein before mentioned; all and every such officer and officers, or his or their respective deputy or deputies, so acting contrary to the true intent and meaning of this act, shall, for every such offence, forfeit and lose the sum of one hundred pounds to his Majesty, his heirs and successors, to be recovered by bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of *exchequer* at *Edinburgh* respectively; wherein no essoin, protection, wager at law, or more than one imparlance shall be allowed.

II. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act, and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action after the defendant shall have appeared, or if judgment shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as defendants have in other cases by law.

III. And be it further enacted by the authority aforesaid, That from and after the said twenty fourth day of *June*, one thousand seven hundred and forty nine, if any master, commander, or other person, taking charge or care of any ship or other vessel whatsoever, whereon coals, culm, and cinders shall be laden in any port, harbour, haven, creek, or other place in *Great Britain*, in order to be carried coastwise to some other port or place within the realm, or having given bond accordingly, shall proceed with his said loading of coals, culm, or cinders, to parts beyond seas, and there unlade, deliver, and dispose of the same, or any part thereof, not being compelled thereto by stress of weather, or other lawful necessity, all and every such masters, commander, or other person, taking charge or care of such ship or vessel, shall, for every such offence, forfeit and pay for every chaldron of coals, culm, or cinders so exported, unladen, delivered, and disposed of, contrary to the tenor and true meaning of this act, the sum of five shillings, over and above all duties payable to his Majesty, his heirs and successors, for or in respect of the same, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of *exchequer* at *Edinburgh* respectively, wherein no essoin, protection, wager of law, or more than one imparlance shall be allowed; one moiety of which forfeiture shall be to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person or persons as shall inform and sue for the same.